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**ABSTRACT**

The purposes of this handbook are to provide a comprehensive guide to standard terminology relating to property (sites, buildings, and equipment) used in education, a list of suggested data items useful in describing property, general data items useful in describing property, and general guidelines that can assist the reader in understanding and developing property information systems. It is offered as a resource for local, intermediate, state, and federal education officials to assist in the identification, organization, and definition of data and information about education property. The topics discussed include capitalization, a classification system for property information, data items, definitions, depreciation, the development of a property accounting system, equipment categories, inventories, and measures of property. A glossary is included in an appendix. (Author/IRT)

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elementary and secondary education  
**PROPERTY ACCOUNTING**

**A HANDBOOK OF STANDARD  
TERMINOLOGY AND A GUIDE  
FOR CLASSIFYING INFORMATION  
ABOUT EDUCATION PROPERTY**

State Educational Records and Reports Series: Handbook III, Revised  
1977

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EA 010 649

## NATIONAL CENTER FOR EDUCATION STATISTICS

"The purpose of the Center shall be to collect and disseminate statistics and other data related to education in the United States and in other nations. The Center shall . . . collect, collate, and, from time to time, report full and complete statistics on the conditions of education in the United States, conduct and publish reports on specialized analyses of the meaning and significance of such statistics, . . . and review and report on education activities in foreign countries."—Section 406(b) of the General Education Provisions Act, as amended (20 U.S.C. 1221e-1).

The manuscript for this handbook was developed by Robert Davis Associates, Inc., under contract No. OEC-300-75-0250, with the National Center for Education Statistics.

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## FOREWORD

Handbook III was originally published in 1959. Its purpose was to provide a standard guide to the terminology used in property accounting for local and State school systems.

Education has taken on a "new look" in the 17 years since Handbook III first was published. Such traditions as the self-contained classroom, 55-minute classes, and summer vacation are giving way to new alternatives: year-round school, open school, mini-courses, modular-class scheduling, differentiated staffing, and team teaching. New subject matter and unique delivery systems for teaching these topics are being developed each year. These developments have brought with them new uses for existing space and equipment as well as requirements for new kinds of facilities.

Concurrent with new developments in education concepts and technology, the processes of planning, management, and evaluation within education have become far more complex. Budgeting methods are becoming more sophisticated as traditional line-item budgets have given way to program-oriented budgets. Similar trends toward sophistication have appeared in the area of accounting and financial management where decisionmaking tools that long have aided the private business sector, such as depreciation accounting and capital budgeting, are being employed. These new approaches require new kinds of information—in more detail and at a greater level of accuracy than ever before.

The past decade has seen the public bring intense pressure to bear on the education community for more accountability and greater productivity. In responding to these pressures, educators have developed new techniques for measuring and analyzing their products and processes, thus generating new kinds of data that can be reported to the public.

In recent years, the education community has recognized the need to update and extend Handbook III to accommodate additional information about the new kinds and uses of buildings, sites, and equipment that have been developed in the last 17 years. Education managers also saw the opportunity to develop a revised handbook that would be more compatible with the new handbooks and handbook revisions published since 1959.

This revised edition of Handbook III provides property terminology, definitions, concepts, and a classification structure for property information that are intended to assist in planning and decisionmaking and to help ensure compatible and comparable recording and reporting of data on education property. The development of this handbook was based upon the premise that a project of this nature must involve a broad base of participation. The acknowledgments section, appendix D, indicates the nine professional organizations and the many individuals who made significant contributions to the development of the final document.

Mary A. Golladay, Deputy Director  
Division of Statistical Services

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This project was conceived and most of the work was done in the National Center for Education Statistics' former Division of Intergovernmental Statistics and its Educational Data Standards Branch, headed by Absalom Simms and Allan R. Lichtenberger, respectively.

# CONTENTS

	<i>Page</i>
<b>FOREWORD</b> .....	iii
<b>Chapter 1—INTRODUCTION</b> .....	1
The Purpose of Handbook IIIR .....	1
The Need for Property Information for Planning and Decisionmaking in Education ...	1
The Role of NCES in the Gathering and Compiling of Data and Information About Education .....	2
Summary of Purpose .....	3
<b>Chapter 2—HOW TO USE HANDBOOK IIIR</b> .....	5
Major Topics Covered in the Handbook .....	5
Key Terms Relating to Education Property .....	6
Types of Education Agencies .....	7
Selecting Data Items for a Property Accounting System .....	7
Property Accounting Systems for Smaller LEA's .....	8
The Value of Preparing State-Level Property Accounting Manuals .....	8
Limitations of Handbook IIIR .....	8
Summary: Potential Benefits of Using Handbook IIIR .....	9
<b>Chapter 3—CONSIDERATIONS FOR COLLECTING AND USING PROPERTY INFORMATION</b> .....	11
What is "Property Accounting?" .....	11
What is a Property Accounting "System?" .....	11
Specific Uses of Property Information .....	12
Some Considerations for Developing or Strengthening a Property Accounting System .....	13
What Kinds of Property Information Files Should an LEA Have? .....	14
Guidelines for Designing and Maintaining Property Information Files .....	16
Handbook Linkages: Using Data From Other Files .....	17
Property Accounting Records as Support for Financial Accounting Records .....	18
<b>Chapter 4—CLASSIFICATION OF PROPERTY DATA</b> .....	21
Criteria for Selecting Data Items for the Handbook .....	21
Explanation of the Data Item Classification Format .....	22
Classification of Data Items .....	23
100 Series: Sites .....	24
200 Series: Buildings .....	26
300 Series: Spaces (Within Buildings) .....	33
400 Series: Equipment .....	36

**CONTENTS (Continued)**

	<i>Page</i>
<b>Chapter 5—DEFINITIONS OF PROPERTY DATA</b> .....	41
100 Series: Sites .....	41
200 Series: Buildings .....	48
300 Series: Spaces (Within Buildings) .....	66
400 Series: Equipment .....	75
<b>Chapter 6—MEASURES RELATING TO SCHOOL PROPERTY</b> .....	87
<b>Chapter 7—SUPPLIES AND EQUIPMENT</b> .....	97
Reasons for Distinguishing Between Supplies and Equipment .....	97
The Disadvantages of a Supply/ Equipment List .....	97
Criteria for Distinguishing Between Supply and Equipment Items .....	98
Distinguishing Between Built-in and Movable Equipment .....	99
Maintaining Inventory Records on Supplies and Equipment .....	99
<b>APPENDIXES</b>	
A— GLOSSARY .....	103
B— CAPITALIZATION .....	107
C— DEPRECIATION .....	109
D— ACKNOWLEDGMENTS .....	111
E— NCES PUBLICATIONS RELATED TO HANDBOOK III R .....	121
<b>INDEX</b> .....	123

**FIGURES**

1 Interrelationships among SERRS handbooks .....	17
2 Data-item classification format (Unspecified Data Entries) .....	22
3 Data-item classification format (Specified Data Entries) .....	23

# Chapter 1

## INTRODUCTION

### THE PURPOSE OF HANDBOOK IIIR<sup>1</sup>

The purposes of this handbook are (1) to provide a comprehensive guide to standard terminology relating to property (sites, buildings, and equipment) used in education,<sup>2</sup> (2) to provide a list of suggested data items useful in describing property, and (3) to provide general guidelines that can assist the reader in understanding and developing property information systems.

It must be emphasized that the handbook provides only an overview of the procedures for creating and operating a property accounting system, while concentrating primarily on the issues of defining and selecting items of information for an LEA's property files.

### THE NEED FOR PROPERTY INFORMATION FOR PLANNING AND DECISIONMAKING IN EDUCATION

Allocating, operating, and accounting for the physical assets of a school system are among the least publicized but most important responsibilities of education managers. Property-related costs (such as the costs of acquiring sites; constructing, renovating, and operating facilities; and purchas-

<sup>1</sup>Handbook IIIR is the third in a series, as denoted by the Roman numeral III. The "R" following the Roman numeral denotes that this is a revised version of the original handbook. Full bibliographic references to all handbooks in this series are presented in appendix E.

<sup>2</sup>This handbook addresses property used in elementary, middle, secondary, and community (adult) education, but excludes higher education. Property used in higher education is covered by the *Higher Education Facilities Inventory and Classification Manual* (see appendix E for full bibliographic information).

ing, maintaining, and replacing equipment) comprise one of the largest segments of the total costs of providing services. Competition from other portions of the education budget, particularly salaries, is intense. As a result, most school systems seldom have enough funds to satisfy their total property needs, and, for many schools, the gap between available funds and property needs is widening. At the same time, for other schools, a peculiar phenomenon of the 1970's has arisen: underutilized sites and buildings are becoming an increasing problem.

In response to these and other pressures, the public, as well as State and Federal funding sources, has begun to place increasing demands upon school system managers to justify their requests for additional physical resources and to expand the utilization of the resources that are currently in use. For school system managers to make the best use of property resources, there must be a constant flow of intelligent planning and management decisions. The principal ingredient in making good, informed decisions about the allocation of property resources in the local school system is *relevant, valid* property information.

Good information about the quantities and uses of various kinds of property is needed for management purposes at the State and Federal level as well as at the local level. Valid and comparable information at these levels can support the drafting of legislation, policymaking, research, and the dissemination of information to governing agencies, funding sources, and the general public. Clearly, the same systems of property information needed at the local level should be designed to provide the basic information required at these State and national organizations.

To improve the ability of local school managers to obtain the necessary data and to communicate these data in usable form to others, it has become

increasingly important to collect and report this information in a uniform fashion. Thus, educators have identified the need for a "common language" regarding education property—a set of standardized property terms and definitions.

## THE ROLE OF NCES IN THE GATHERING AND COMPILING OF DATA AND INFORMATION ABOUT EDUCATION

This handbook is one of several in the State Educational Records and Reports (SERR) Series, sponsored by the National Center for Education Statistics (NCES) in a coordinated attempt to produce a comprehensive and compatible set of standardized terminology for use in education.

NCES has a responsibility to provide and interpret comprehensive statistics about the condition of education in the United States. In addition it has mandates calling for conducting and publishing specialized analyses and for providing assistance to State and local education agencies in improving their statistical activities.

To fulfill its role, NCES sponsors a number of programs, ranging from regular data collection to the development of materials and techniques that facilitate the compilation and comparison of statistical information. One of these programs is the development and periodic revision of manuals of standardized terminology. One set of handbooks, the SERR Series, is primarily directed toward elementary and secondary education and has sprung from a long-expressed need by educators to have statistical information available to them in more uniform and compatible formats. The first handbook in this series dealt with a common core of general information related to education. That handbook, as did the handbooks that followed it, stressed standardized terms and definitions, along with a classification scheme and coding structure for those terms.

In addition to Handbook IIR, the other handbooks currently available in the SERR Series<sup>3</sup> are:

HB IIR: *Financial Accounting. Classifications and Standard Terminology for Local and State School Systems*, 1973.

HB IVR: *Staff Accounting: Classifications and Standard Terminology for Local and State School Systems*, 1974.

HB VR: *Student/Pupil Accounting: Standard Terminology and Guide for Managing Student Data in Elementary and Secondary Schools, Community/Junior Colleges, and Adult Education*, 1974.

HB VI: *Standard Terminology for Curriculum and Instruction in Local and State School Systems*, 1970.

HB VII: *The State Education Agency: A Handbook of Standard Terminology and a Guide for Recording and Reporting Information About State Education Agencies*, 1971.

HB X: *Educational Technology: A Handbook of Standard Terminology and a Guide for Recording and Reporting Information About Educational Technology*, 1975.

Adoption of the SERR Series (or the "handbook series," as it is most often called) is not required by Federal law. NCES does not, nor can it, mandate the use of any handbook at either the State, intermediate, or local level. However, more and more State and local school system administrators have begun to realize the value of having well-organized, standard items of data at their disposal for management and reporting purposes. As a result, many of the handbooks in the SERR Series have come into use in a number of the Nation's school systems. At the same time, many Federal and State reports utilize terms and definitions from these handbooks.

Increasing support for the handbook series is perhaps best illustrated by the following "Resolution on Data Standards," approved by the Council of Chief State School Officers:

<sup>3</sup>Appendix E contains full bibliographic references to all handbooks in the SERR Series, both in and out of print, together with pertinent handbooks dealing with higher education.

**RESOLUTION ON DATA STANDARDS**

June 14, 1973

**RESOLUTION TO THE COUNCIL OF CHIEF STATE SCHOOL OFFICERS FROM ITS COMMITTEE ON EVALUATION AND INFORMATION SYSTEMS:**

WHEREAS, state education agencies are legally constituted and have the responsibility for education within its boundaries, and

WHEREAS, state education agencies desire to assist and support local education agencies to establish an educational management information system, and

WHEREAS, state education agencies desire to coordinate the collection and use of information between local, state, and federal agencies, and

WHEREAS, the Council of Chief State School Officers established the Committee on Evaluation and Information Systems to provide the chief state school officers with a single coordinated effort for compatible data with standard terminology and data definitions,

THEREFORE, BE IT RESPECTFULLY RESOLVED THAT:

The Council of Chief State School Officers recommends that each chief state school officer seek to establish standard terminology and data item definitions by adopting and implementing, to the extent possible under existing regulation, the revised NCES Handbook series as rapidly as resources permit.

**SUMMARY OF PURPOSE**

Handbook IIIR is offered as a resource for local, intermediate, State, and Federal education officials to assist in the identification, organization, and definition of data and information about education property. It seeks to establish an orderly array of pertinent and useful property terms definitions, and measures to provide a valid basis for reporting and decisionmaking in management and planning.

Handbook IIIR offers education officials a *common language* with which to communicate about property matters.

## Chapter 2

# HOW TO USE HANDBOOK IIIR

Handbook IIIR can be useful to people in many different types of agencies and positions of responsibility, including:

- local school managers, from the superintendent to those specifically responsible for purchasing, maintaining, or accounting for property;
- intermediate education agencies;
- State and Federal program managers interested in monitoring funding programs or collecting property information;
- researchers;
- State and Federal legislative bodies;
- Federal professional education organizations;
- local boards of education and State education commissions;
- independent auditors; and
- the general public.

The ways in which each reader may wish to use the terminology, definitions, and guidelines in this handbook will vary with the property accounting needs of his or her organization. Generally, however, the three most likely uses are:

- Developing new property accounting systems and strengthening existing property accounting systems;
- Improving communications among individuals and organizations interested in property information; and
- Designing reports, research programs, funding applications and progress reports, statistical summaries, and similar documents.

## MAJOR TOPICS COVERED IN THE HANDBOOK

Just as the uses of the handbook will vary among readers, the scope of reader interest will vary. Some handbook users, particularly those unfamiliar with property recordkeeping and reporting, may wish to explore most or all of the handbook content. Others may seek information on topics of special interest. For those readers interested in rapid access to the major topics discussed in Handbook IIIR, the following list, together with the Contents and Index, should be helpful.

### TOPIC AND LOCATION

**Capitalization:** Appendix B, p. 107, contains a brief discussion of capitalization.

**Classification system for property information:** Chapter 4, pp. 21-39, outlines the recommended classification system, divided into four sections: sites, buildings, spaces, and equipment. This chapter also suggests uniform data entries and data-entry codes to be used in recording property information.

**Collecting and using property information:** A general discussion of several concepts related to keeping property records and making reports about property is contained in chapter 3, pp. 11-18.

**Data items, property:** (See *List of suggested property data items*, below.)

**Definitions:** Definitions are provided for two kinds of terms (1) terms that describe property characteristics, such as "cost of construction" or "area of site," and (2) terms that relate to the concepts and processes of property accounting, such as

## TOPIC AND LOCATION—Con.

"equipment" or "capitalization." Definitions of the first type are found in chapter 5, pp. 41-85, with additional information provided and cross-referenced in chapter 6, p. 87. Property-related terms of the second type are interspersed throughout other sections of the handbook, including the appendixes. The Index is the best source for locating these terms quickly.

**Depreciation:** Appendix C, p. 109, contains a brief discussion of depreciation.

**Developing a property accounting system:** The handbook can assist only in parts of this task, since it is not intended to serve as a methods and procedures manual. Chapter 3, pp. 11-19, provides some general guidelines and criteria for establishing and operating a property accounting system. The list of management functions<sup>1</sup> requiring property information on page 12 can be used to generate more ideas for potential uses of property information. The definitions in chapter 5 and the measures in chapter 6 can be used in communicating the exact data requirements to those responsible for collecting, processing, and interpreting the data.

**Equipment vs. Supplies:** Chapter 7, pp. 97-101, contains a full discussion of how to distinguish between supplies and equipment. Also, chapter 5, pp. 75-76, briefly addresses equipment and suggests some basic data items that may be useful in keeping equipment records.

**Equipment, built-in vs. movable:** Page 99 of chapter 7 provide criteria for distinguishing between built-in and movable equipment.

**Inventories:** Pages 99-100 of chapter 7 contain a general discussion of the topic, although no procedures are discussed. The Index identifies other references to the topic.

**List of suggested property data items:** Suggested property data items are listed in chapter 4, pp. 23-39, without definitions, and in chapter 5, pp. 42-85, with definitions.

**Measures of education property:** Chapter 6, p. 87, deals with terms that provide measures of education property, typically involving cost, value, or

area measurements. The information provided in this chapter supplements the definitions provided in chapter 5.

**Terms and definitions:** (See Definitions, above.)

**Uses of property information:** Chapter 3, p. 11, provides a list of management activities that utilize property information (often in combination with other types of information).

## KEY TERMS RELATING TO EDUCATION PROPERTY

Educators throughout the Nation use a variety of terms when referring to the kinds of property used in their schools. Some talk about "facilities," others refer to "capital assets," and still others use the term "property." To put all readers of this handbook on common ground and reduce the risk of misinterpretation, it is important to point out how Handbook IHR uses these terms.

In general, this handbook defines *property* as sites, buildings, and both built-in and movable equipment. A *site* includes land and all improvements<sup>1</sup> to that land, other than buildings. Buildings<sup>2</sup> include the original structure and all improvements or additions to the structure. *Built-in equipment*<sup>3</sup> is usually considered an integral part of a building, but there is provision for keeping separate built-in equipment records, if desired. Property includes *movable equipment*, but not supplies. How to differentiate between supplies and equipment is discussed in chapter 7, pp. 97-99.

Handbook IHR treats the terms *property*, *facilities*, *fixed assets*, and *capital assets* as equivalents. However, to avoid the distraction of using four terms interchangeably throughout the document, the term *property* is used in preference to the others.

*Real estate* and *real property* are interchangeable terms that refer to sites, improvements to sites, buildings, and built-in equipment. Movable equipment is not normally included as real estate or real property.

<sup>1</sup>See data item 129, p. 46, for the definition of "site improvement."

<sup>2</sup>See p. 48 for the definition of "building."

<sup>3</sup>See p. 99 for the definition of the terms "built-in equipment" and "movable equipment."

## TYPES OF EDUCATION AGENCIES

Ways of using this handbook by education agencies will vary from local to State and Federal levels.

To keep the references to the different levels of education agencies simple and concise, the handbook uses the following terminology:

- **Local Education Agency, or LEA**, as used in this handbook, includes public and private schools, school districts; and school systems; parochial schools, school districts, and school systems; local basic administrative units; regional education centers, such as area vocational centers; adult/community/continuing education agencies; and special education cooperatives.

Intermediate Education Agencies are referred to in Handbook IIIR as LEA's also. This is not to suggest that Handbook IIIR defines Intermediate Education Agencies and Local Education Agencies as having the same purposes or organizational characteristics, but is meant to emphasize that they generally have the same type of property accounting needs. In this respect, the handbook treats them as similar entities.

- **State Education Agency, or SEA**, as used in this handbook, typically includes State departments of education, State boards of education, State education commissions, and State education authorities.

Those SEA's that operate schools, educational programs, or other education institutions will find the statements and concepts directed toward LEA's most applicable to their property accounting needs.

- **Federal Education Agency, or FEA**, as used in this handbook, refers to any Federal agency or subdivision having responsibilities for supporting or delivering education services. It particularly refers to the U.S. Office of Education (USOE), the National Center for Education Statistics (NCES), and the National Institute of Education (NIE).

Those FEA's that operate schools, educational programs, or other education institutions will find the statements and concepts directed toward LEA's most applicable to their property accounting needs.

How this handbook can serve agencies at each of these three levels is discussed in chapter 3.

## SELECTING DATA ITEMS FOR A PROPERTY ACCOUNTING SYSTEM

Chapter 4 presents a list of items of information that can be useful in various types of property accounting systems. However, since the types of information needed by an LEA vary according to its size and the ways it wishes to control its property, any given LEA will find only a portion of the list useful. For example, the property information required for an LEA to calculate the full cost of educational programs may be of little value to an LEA that does not calculate program costs. LEA's with very basic property information systems may use only five or ten data items from any given data-item series (100 Series: Sites; 200 Series: Buildings, etc.) while LEA's with sophisticated property information systems will use many more. It is probable that few, if any, LEA's can effectively use all of the data items listed in chapter 4.

Designers of property accounting systems should guard against *indiscriminate* adoption of any data item merely because it appears in this handbook. Judicious applications of the guidelines for developing a property accounting system (presented in chapter 3, pp. 13-14) can reduce the risk of wasting time and money collecting unneeded data.

A good rule of thumb to follow in identifying the kinds of data to collect is to include *only* data that meet any one of the following criteria:

- The data are needed for observance of sound accounting principles.
- The data are needed for planning, management, or other decisionmaking activities in the LEA.
- State law, Federal law, or administrative policy requires that the data be reported or made available to others.
- The data are needed to secure or maintain grants or other funding programs.

\*The discussions following the terms LEA, SEA, and FEA are not legal definitions. They are, instead, explanations of how the terms are used in this handbook.

- The data are requested periodically by the local Board of Education.

No specific data should be collected solely on the strength of the argument that "we may need it some day," or "we have always collected it." If the data in question fit none of the required criteria above, the cost of collecting them may very well outweigh their usefulness. Too much data of this type can overburden a property accounting system and limit its effectiveness.

On the other hand, LEA's may require property data items not listed in this handbook. This should not be interpreted as a conflict with the handbook—the handbook cannot and does not claim to anticipate the complete property information needs of *all* LEA's, SEA's, and FEA's. In such cases, LEA's should collect whatever additional data they require, but should make every effort to maintain compatibility between the added terms and definitions and the ones in the handbook.

No statement or suggested data item in this handbook is intended to take precedence in any situation where certain data are either required or prohibited by law.

## PROPERTY ACCOUNTING SYSTEMS FOR SMALLER LEA'S

All LEA's, large and small, have need for some type of property accounting system. However, some smaller LEA's may feel that the task of property accounting is too complex or time-consuming for the resources they have available. This attitude often stems from the misconception that great amounts of data are necessary to do property accounting and that a computer is necessary for processing these data. In fact, useful inventories of property can be maintained on a manual basis and still provide valuable management information. The best approach to developing an effective property accounting system in a small LEA is to (1) clearly identify the purposes for collecting the information, and (2) avoid collecting any information that does not serve these purposes.

Chapter 3 provides some general guidelines for developing a property information system. While reading this material, managers from small LEA's should keep in mind that a computer may not be necessary if the amount of data to be processed can be kept at a minimum. The section entitled "What

Kind's of Property Information Files Should An LEA Have?" beginning on p. 14, should be of particular interest to small LEA's in this regard.

## THE VALUE OF PREPARING STATE-LEVEL PROPERTY ACCOUNTING MANUALS

LEA's are the primary user group for which this handbook is designed. However, FEA's and SEA's derive direct benefits as acceptance and use of the material in Handbook IIIR spreads among LEA's. The resulting increased uniformity of property terminology in use at the local level will make property data assembled at the State and Federal levels more comparable and meaningful. One of the most efficient methods for bringing about acceptance at the local level is for each SEA to develop its own property accounting manual, based on Handbook IIIR. This is the same approach being used successfully in the area of financial accounting with Handbook II, Revised.<sup>5</sup> The development of State-prepared property accounting manuals has several distinct advantages over the direct use of Handbook IIIR at the local level:

- Centralizing the effort and expense of preparing such a manual at the State level can mean considerable savings for LEA's. This approach can minimize the wastefulness of each LEA attempting to design its own property accounting system without knowledge of the experience and accomplishments of others.
- State-prepared manuals tend to accomplish statewide adoption of uniform terms and definitions more rapidly and easily.
- The modification of Handbook IIIR by the State can ensure that the resulting State-prepared manual addresses the State's own unique needs for specialized information.

## LIMITATIONS OF HANDBOOK IIIR

While the handbook focuses on terminology and offers some general guidelines for developing property accounting systems, there are some important

<sup>5</sup>Appendix E contains full bibliographic information for Handbook IIIR.

kinds of assistance that the handbook does not offer. Specifically, Handbook IIIR does not provide:

- methods and procedures for *handling and controlling property items* (such as receiving, storing, and disbursing equipment; labeling and/or tagging equipment; and taking property inventories),
- methods and procedures for *collecting and processing property data* (such as developing data-collection forms and procedures or designing and compiling property reports), and
- methods and procedures for *using property data* (such as making rebuild/replace or make/buy decisions or evaluating the utilization of buildings or the cost effectiveness of equipment).

To the extent that the handbook does comment briefly in these areas, it is only to provide the reader with enough background information to seek assistance from other sources.

### SUMMARY: POTENTIAL BENEFITS OF USING HANDBOOK IIIR

This section summarizes the possible benefits that can be derived from incorporating the concepts and terminology of Handbook IIIR into property accounting systems of education agencies.

#### 1. Potential benefits that Handbook IIIR offers to LEA's include:

- Exposure to the basic concepts of property accounting can lead to a clearer overall understanding of the value of good property information in operating the LEA.
- A more complete understanding of the value of good property information can lead to a greater commitment on the part of LEA officials to developing better property accounting systems for their LEA's.
- Proper application of the standardized set of terms, definitions, and measures can lessen the time and effort it might otherwise

take in developing new property accounting systems or strengthening existing ones.

- More relevant and accurate data can be available for planning, operating, evaluating, and reporting.
- Time savings may result as LEA's that have adopted the handbook find that their files now contain much of the property information required on various SEA and FEA forms and reports.
- The guidelines on differentiating between supplies and equipment should provide a more rational basis for setting purchasing standards, defining which items are financed from capital funds, making capitalization decisions, and setting inventory guidelines; the methodology for differentiating between built-in equipment and movable equipment should provide similar benefits.

#### 2. Potential benefits that Handbook IIIR offers to SEA's include:

- The handbook's model for standardizing property information may enable SEA's to save time and effort in producing State-oriented property accounting manuals.
- Statewide sponsorship of such manuals can result in the availability of a broader range of more meaningful data to the State and among LEA's in the State.
- The common language of standardized terminology can improve property information communications between the State and its LEA's, and between the State and FEA's.
- The handbook can provide a good starting point for standardizing equipment and supplies definitions and lists for its various contracts and grants programs.

#### 3. The principal benefit that Handbook IIIR offers to FEA's is:

- Over time, more meaningful and comparable property information will be developed on a nationwide scale. As a result,

more useful research, statistical summaries, and reports will be available at the national level. Communications among FEA's and with other organizations will be enhanced.

Better data will be available for dissemination to the public, to LEA's and SEA's, and to State legislatures and the Congress as input to legislation.

## Chapter 3

# CONSIDERATIONS FOR COLLECTING AND USING PROPERTY INFORMATION

This chapter presents a discussion of concepts associated with property accounting and offers some general guidelines for developing or strengthening a property accounting system.

### WHAT IS "PROPERTY ACCOUNTING?"

Property accounting is the process of identifying, classifying, defining, collecting, recording, analyzing, reporting, and making use of information about education property. Its purpose is to improve accountability by providing accurate information for planning, managing, and evaluating the uses of property-related education resources.

Property accounting is based on records and recordkeeping procedures. In large LEA's, records often are kept on each item of property in the school system (sites, buildings, and equipment). Small LEA's may maintain less formal property records than large LEA's, but *all* LEA's have some type of property records. Such records may include inventory lists or files, building drawings and specifications, construction contracts, land plats and deeds, payment records for property purchases, records of sale or disposal, vehicle registrations, service warranties, cost of operation, and depreciation or use-allowance records.

Property accounting typically includes various methods and procedures for analyzing property data. These analytical activities can range from simple summaries of inventory information to more complicated capital budget analyses or building utilization studies.

Property accounting also incorporates various methods for reporting or communicating property data and information to planners and decision-makers. Examples of this are inventory status reports and capital funding requests.

The frequency of processing and using property accounting records can vary widely with the size of the LEA and the type of information. Some records are used several times during the year, such as when inventory information is needed, when repetitive purchasing decisions are made, or when monthly reports are compiled. Other records are accessed less often, such as those needed to support insurance claims or those needed to plan for building renovations.

All of these kinds of property information, together with the activities supporting their collection and use, are a part of property accounting.

### WHAT IS A PROPERTY ACCOUNTING "SYSTEM?"

Property accounting activities can range from simple systems to complex ones. For instance, some very small LEA's might maintain only a simple inventory list of major equipment items. Other LEA's may have very complex property accounting systems that include detailed individual records on all sites, buildings, and equipment. Regardless of the size or complexity of the system, the process of property accounting involves some combination of people, equipment, paperwork, and the methods and procedures tying them together. These elements comprise the LEA's *property accounting system*.

The term "system," as used in Handbook III R, generally refers to this combination of people, equipment, paperwork, methods, and procedures, but *does not* necessarily refer to computers or to the use of computer technology. A "system" may be based entirely on paper and pencil records, such as typical bookkeeping journals and ledgers. In fact, paper and pencil recordkeeping systems of one sort or another are found in *all* LEA's. When computer-based systems are directly addressed in

this handbook, the word "computer" is specifically stated.

## SPECIFIC USES OF PROPERTY INFORMATION

Property information is valuable to managers of education agencies to help them achieve the goals and objectives of their agencies. While property information is most typically encountered in the annual inventory process or in the development of property reports for the boards of education, it can be used in many additional management activities. These activities usually involve some combination of the following types of processes:

- **Planning**, including identifying needs, determining objectives, selecting alternative courses of action, and allocating resources.
- **Operating and controlling**, including accounting for fiscal responsibility purposes, monitoring utilization, and directing the activities of the agency.
- **Evaluating**, including analysis of operations and repair costs, making cost/effectiveness judgments, and making rebuild/replace decisions.
- **Reporting**, including the compiling of data and information for dissemination to others, both inside and outside the organization.

Property information that does not assist managers in meeting agency responsibilities and goals is usually unnecessary and should not be recorded. It is important to have a complete understanding of the agency's intended uses of the property information *before* it is included in the property accounting system.

Several types of property accounting systems are found in LEA's, depending on the size of the LEA and the kinds of property it wishes to address. The most common types of property accounting systems are:

- systems dealing only with equipment (some are limited further to specific kinds of equipment, such as audiovisual equipment);
- systems dealing only with buildings; these range in level of detail from systems that list a few general characteristics of each building,

to systems that list detailed descriptions of all the spaces (rooms) in each building; and

- systems accounting for sites and buildings together.

An LEA may have only one of the above types of systems, or it may take a comprehensive approach. Each LEA must select the size and extent of its property accounting systems according to its own needs.

Below is a list of possible ways in which various education agencies might use property information. It is separated into parts, uses at the local level (for LEA's) and uses by LEA's, as well as SEA's, FEA's, and other State or Federal organizations. *This list is not intended to imply that each education agency should have a property accounting system serving all of the functions.* Instead, the list is intended to illustrate the wide-ranging possibilities for using property information in planning, managing, and evaluating the use of education resources for the continuing benefit of educational programs.

### 1. Uses of property information at the local level (for LEA's):

- Managing and controlling property
  - inventory management
  - location control
  - equipment selection
  - utilization scheduling and monitoring
  - maintenance management
  - purchasing control
  - contracts management
  - cost analysis
- Planning and evaluation activities
  - facility planning and space needs analysis
  - equipment needs forecasting
  - equipment allocation
  - energy use/conservation studies
  - building materials selection
  - capital budget preparation and management
  - operating budget preparation and management
  - program costing
  - safety planning and evaluation
  - site selection
- Additional property-related activities that cut across all activities of the LEA are:

- insurance planning and claims support
- cost control
- cash-flow management
- communicating with other LEA's about property matters

2. Uses of property information by LEA's, as well as SEA's, FEA's, and others:

- Developing bases for legislation
- Making administrative policy
- Administering grants, contracts, and other funded programs
- Conducting research in the areas of improved educational methods and procedures, past practices, and future trends
- Compiling reports for governing bodies or funding sources
- Compiling, comparing, and evaluating information for public dissemination

## SOME CONSIDERATIONS FOR DEVELOPING OR STRENGTHENING A PROPERTY ACCOUNTING SYSTEM

This section presents some general guidelines that may be helpful to LEA's in developing good property information. These comments are equally applicable to developing information systems for other areas of the LEA's operation.

The list below is an outline of the basic steps involved in developing or strengthening a system of property records and reports (in other words, a property accounting system). This approach focuses on answering three critical questions:

- What information do we need?
- Where is this information available?
- How do we get this information quickly and at the least cost?

The eleven steps outlined below can apply to property accounting systems of all sizes, from a basic manual recordkeeping system to a large computerized information system.

1. Identify the general needs of the agency for property information.

These needs should not be defined in terms of the information people say they *want*, but in terms of the ways they will *use* the information. When potential users of the information must describe specific *uses* for it, the tendency to collect unnecessary information just because it is "nice to have" is minimized.

2. Define the type of property accounting system(s) needed.

At this point, the LEA may decide to develop a system that, for the present, satisfies only a part of its total property information needs. This approach may save time and money in the short run, while offering the LEA staff a more practical goal to accomplish. Many LEA's begin by working exclusively with equipment, or perhaps only buildings. Each system will have its own special reports and data requirements, depending on the type of property with which it deals. If planned properly, such a system can be expanded in the future with little redesign of the original records and reports.

On the other hand, LEA's with more experience in using property information systems may wish to develop more comprehensive systems that deal with sites, buildings, spaces (rooms), and equipment together.

3. Identify specific data needs.

Based on steps 1 and 2, determine the specific items of data that should be collected. Define each data item so that all users will have a common understanding of each data item. Handbook IIIR should provide most of the pertinent definitions required.

4. Review all existing and planned documents containing property data.

Identify all property data that are currently being collected or are on file. Determine where the data come from, how often they are collected, and how they are defined. Examine any documents in the planning stage, determining the same information. Comparison of these findings with the gen-

eral data needs determined in steps 1, 2, and 3 will guide the LEA in deciding collection activities.

5. **Identify the sources of the required data and confirm that the data are available in the form and quantity needed.**

If certain types of data are unavailable or impractical to collect or maintain in the form required, steps 1 through 3 should be recycled to consider these data-availability problems and to develop alternatives.

6. **Develop data-collection forms and procedures.**

These forms should be easy to understand, easy to fill in, and easy to process. If these forms will also be used to store the data, they should be easy to maintain and update. These forms should be tested in several trial runs before they are approved.

7. **Develop the procedures for handling, processing, and distributing the data.**

This activity may be minimal for those LEA's having a manual property accounting system (no computers or accounting machines involved). In this case, the data forms developed in step 5 may also be the forms on which the data are stored and distributed.

Computer-based property accounting systems will typically go through a much more lengthy process, including developing data handling procedures, data-processing programs, and output programs.

8. **Train all individuals responsible for supplying data, analyzing data, or compiling reports.**

The purpose of this step is to insure that all personnel who acquire new responsibilities related to the property accounting system have an opportunity to prepare for these responsibilities. It also provides an opportunity to familiarize staff members with any new terms or definitions adopted from the handbook.

9. **Test the new property accounting system.**

Conduct a trial run involving all methods, procedures, materials, and people in the new system—from collecting the data (dummy data can be used) to compiling and interpreting reports. This is an opportunity to identify and correct problems, remove unnecessary data items, and add missing data items.

10. **Implement the property accounting system.**

Once the trial run has been completed and necessary improvements in the system made, the system is now ready for full operation. Make the transfer from the old system (if any) to the new in a deliberate and careful manner. If appropriate, utilize the old and new systems concurrently until the new system is effectively installed.

11. **Look continuously for ways to improve the system.**

Keep records up to date at all times. Be prompt in forwarding requested information to others. Encourage all who operate or are served by the information system to evaluate its performance continuously. In this way, it can be improved from time to time.

In most LEA's, the effective development of a property accounting system requires a certain amount of advance planning and coordination among those who will participate in the recording and use of the property data. The steps outlined above should serve to help LEA officials organize their ideas and begin the planning process.

## WHAT KINDS OF PROPERTY INFORMATION FILES SHOULD AN LEA HAVE?

As an LEA begins to develop or improve a property accounting system, one of the principal considerations is deciding how to organize the information files that support the system. As stated earlier in this chapter, property accounting systems usually focus on specific kinds of property. Some

deal with just buildings, others with buildings and sites together. Some focus on all movable equipment, while others deal only with special groups of equipment, such as audiovisual equipment. Each type of property accounting system usually requires its own information file. An LEA having several property accounting systems may therefore have several property information files, each addressing a different type of property. Few LEA's have a single property accounting system dealing simultaneously with sites, buildings, spaces (rooms), and equipment.

Property files can be further divided into two types according to the source of their data. For the purposes of this handbook, they are referred to as "derived" files and "original document" files. Original document files consist of papers and documents typically obtained by the LEA in connection with the acquisition of a property item. Examples of these are deeds, building plans and specifications, and equipment warranties. Most derived files consist of data copied from original document files or data taken from inventory efforts. Derived files are usually more efficient and more flexible since they can be designed by the LEA to capture the precise information required by users of the file. Original document files are sometimes more cumbersome to store and use, but usually contain a great deal of necessary information.

The list below gives examples of original documents usually available in the LEA, although they may be filed in several different locations.

#### Sites:

- deeds, covenants
- surveys, plats, maps
- blueprints and specifications for improvements
- photographs, aerial or surface
- titles and abstracts
- appraisals
- insurance policies on improvements

#### Buildings and Spaces (Rooms):

- blueprints and specifications (plans)
- photographs, drawings, renderings
- contracts for construction, renovation

- studies or surveys of the building while in operation
- documents related to built-in equipment
  - prints, plans, specifications, warranties
  - (see items under Equipment below)
- insurance policies

#### Equipment:

- bid specifications
- bids
- contracts for purchase (if not in financial files)
- plans & specifications (large equipment), drawings
- photographs
- operator manuals
- service (repair) manuals
- parts manuals
- warranties
- vehicle titles and registrations
- insurance policies

LEA's may find it useful to gather into one location as many of these documents as possible. A centrally located original document file makes the information on these documents more readily available to potential users within the agency.

The most common derived file is one based on an inventory listing. In fact, the simple inventory list is the most common form of property file found in any LEA. The typical inventory list contains at minimum the following kinds of information:

- the identification number assigned to each item;
- a brief description of each item;
- the original cost (actual cost, estimated cost, or appraised value—whichever is appropriate), and
- the location of each item.

This type of file may be expanded by collecting additional information when inventory is taken.

Such files may be maintained manually (handwritten or typed documents that are filed manually in a desk or cabinet) or in an automated mode (on punched cards, computer tape, or magnetic disk). The number of property items in the file and the amount of data collected for each item usually determines whether an automated system is cost effective.

An inventory list containing only a few basic items of data can be useful in serving the principal stewardship responsibilities of the LEA, i.e., knowing what the LEA owns and where it is located. However, such a list usually contains too little information to effectively support other planning and control needs of the LEA. For this reason, many LEA's gather additional information on certain types of property. This additional data is usually (1) gathered during the inventory process, (2) copied from the original property-related documents already on file (see the examples above), or (3) collected during special studies and/or data-collection efforts. When gathering more information for a derived file, the LEA must usually decide how much information to duplicate from existing files onto the new file. While it is inefficient to have the same information exist in more than one file within the LEA, it may be equally inefficient to have to search among several files to find all the required information for a given item or group of property items. This is an extremely important decision, and no simple guideline for making the decision exists—each situation must be analyzed on its own merits.

For example, duplication of information from original documents to derived files may be justified when the storage place or method of access to the original document is not convenient to frequent users of its information. Conversely, when such documents are used infrequently, as are most deeds and plans, for example, it may be more efficient to work directly with the original document and avoid duplication.

### GUIDELINES FOR DESIGNING AND MAINTAINING PROPERTY INFORMATION FILES

Each LEA should have properly organized property information files, since they are the heart of the property accounting system. Although the size and content of these files will vary from LEA to LEA, all property files (whether manual or

automated) should be designed and maintained to conform to *at least* the general criteria listed below. LEA's (and SEA's and FEA's where applicable) should attempt, wherever possible, to further refine or to supplement the following criteria in accordance with their own particular needs and constraints.

#### 1. In designing property files, consideration should be given to developing information for:

- as many of the daily activities of property management as are practical and useful. Such activities can include purchasing equipment, allocating equipment, scheduling maintenance activities, planning and managing capital budgets, and evaluating operating costs.
- the less frequent activities of property management, such as renovating buildings, purchasing sites, and reorganizing school districts.
- the other uses of property data, such as summarizing and reporting data to the board of education, the SEA, various funding agencies, and other public bodies.

#### 2. Property files should be designed to store only enough information for anticipated operating and reporting needs.

A common tendency is to design the files to store an excessive amount of detailed data, regardless of potential value and frequency of use. Files of this nature can require more than a reasonable amount of effort and expense to maintain. On the other hand, the files should have a sufficiently broad data base to avoid unnecessary and costly "last-minute" data-collection efforts.

Some LEA's may wish to establish special historical files for important data that are no longer needed in current activities. This frees the current files from the clutter of old data, while retaining these data for future reference.

#### 3. Property files should be designed for easy maintenance and updating, regardless of their content or the media on which they are

recorded (e.g., paper forms, computer cards, computer tapes).

Forms and records that permit easy deletion of outdated data and easy addition of new data are preferable to forms and records that must be replaced or reorganized each time a change in data is necessary.

4. Specific responsibility should be assigned for maintenance of the property files, and a fairly rigid schedule of the maintenance should be established.

The best incentive for an organization to maintain its property files adequately is when the data contained therein are essential for successful completion of the LEA's responsibilities (as described in 1 above). Proper design regarding the ease of updates (as described in 3 above) also contributes to good file maintenance. However, the key that ties these incentives together is to have specific people identified as responsible for keeping the files current and accurate. A predetermined file maintenance schedule (periodic deadlines for adding new data and deleting old data) is helpful in many situations.

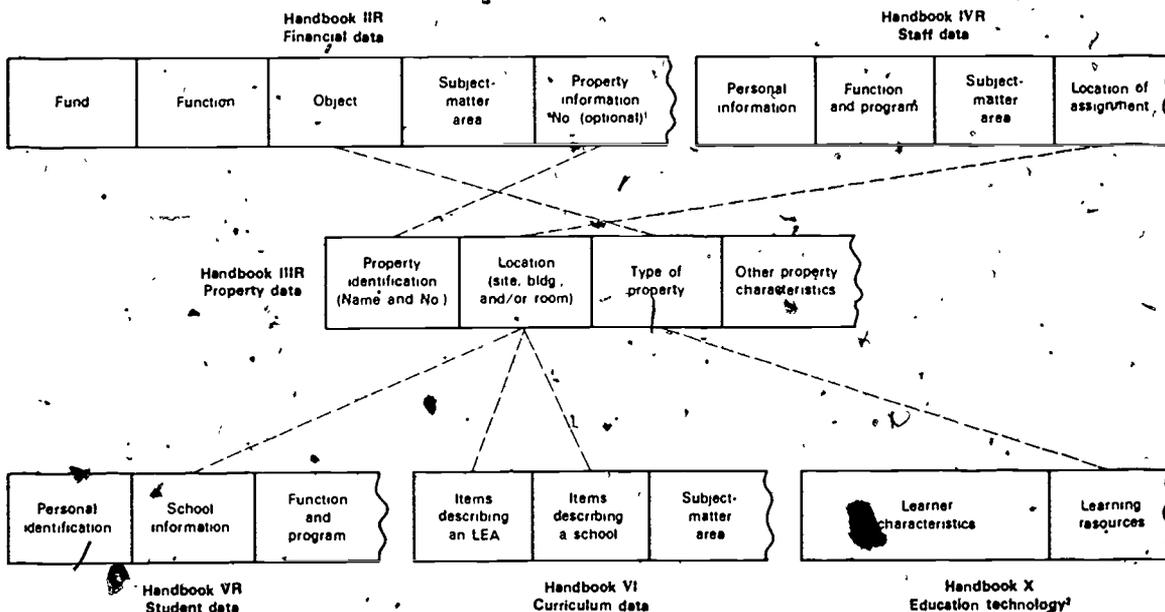
### HANDBOOK LINKAGES: USING DATA FROM OTHER FILES

The act of relating information from different files or accounting systems is referred to in the handbook series as "linking." The following paragraphs describe some basic considerations for designing linkages into a property accounting system.

Information about education can be divided into a number of distinct categories, such as financial, property, staff, and student. The handbooks in the NCES handbook series (State Educational Records and Reports Series) have been designed to address such categories. For example, Handbook IVR<sup>1</sup> addresses staff information, Handbook VR<sup>1</sup> covers student information, Handbook VI<sup>1</sup> pertains to curriculum and instruction, and Handbook X<sup>1</sup> covers educational technology. Figure 1 illustrates how these handbooks relate to one another. All LEA's have records that deal with information from one or more of these categories:

<sup>1</sup>See appendix E for full bibliographic information on each handbook.

Figure 1.—Interrelationships among SERRS handbooks



<sup>1</sup>One of the best ways to link financial and property files is through the property identification number. This dimension (data item) is not shown in HBIIR, but may be added when desirable.

<sup>2</sup>Handbook X does not relate directly to an education information file as do the other handbooks shown here. It offers terminology that is very useful in classifying data within property files.

The largest LEA's usually include most of these categories in their information systems.

It has been suggested earlier in this chapter that each LEA should minimize the duplication of information among files. However, to link two files together, a certain amount of duplication of information is necessary. Usually, one or two key-data items are involved. Such data items are usually identified during the file design process, and the choice depends entirely on the calculations and data comparisons in which the two files are to be used. For example, in a property file containing information on an LEA's buildings, one of the probable data items would be floor area, in square feet (square meters). To calculate the current square-foot-per-student ratio for any building, some measure of current enrollment or attendance in that building is needed. Good practice would suggest that enrollment/attendance information should not be collected as part of the property accounting system, since it is probably available in other portions of the LEA's information files—usually in the student file or attendance file. The enrollment/attendance information can be retrieved from its file and related to the building area information if both files contain a building identification number. This building identification number is the "link" between the files.

Building numbers, site numbers, equipment tag numbers, and space (room) numbers are excellent linking data items from the property files. Other useful links, though not as common in property files, are function codes, program codes, and subject-matter codes.

The task of linking existing files is often difficult since files and information systems are usually developed in different departments of the LEA and at different times. The needs for linking files together are often not specified in advance, and the proper data item "links" are consequently not included. A common result can be either excessive duplication of information among files, or the inability to relate the information in different files without a great deal of extra effort. Proper planning in designing new information files or modifying existing ones may provide significant benefits:

- (1) greater availability of usable information, and
- (2) a reduction in time and money spent on collecting and storing duplicate data.

## PROPERTY ACCOUNTING RECORDS AS SUPPORT FOR FINANCIAL ACCOUNTING RECORDS

Certain property information can be used to create subsidiary records that support and explain the dollar amounts summarized in the fixed-asset portion of an LEA's financial accounting records. Information about each item of property (sites, buildings and/or equipment) is linked back to the fixed-asset financial accounts, usually through a simple code, such as a property identification number. These subsidiary records can then be used to provide a detailed breakdown of the LEA's assets.

For example, assume that the Wheeler School District has a financial accounting system that uses the general fixed-asset accounts of Land, Buildings, Improvements Other Than Buildings, and Equipment. Assume that Wheeler shows a \$300,000 balance in the land account on June 30 and that the financial accounting system contains no information on the individual pieces of land comprising this total value. If, in the future, it became necessary to describe the kinds of land represented by the \$300,000, someone in the Wheeler administration would, after some searching, probably locate the necessary information.

However, as such requests become more common, not only for Land account, but also for Buildings, Improvements, and Equipment, it might be justifiable to rework the property files so that they would serve as subsidiary records to the general fixed-assets accounts. In its simplest form, such a subsidiary record for the Land account might contain the following information:

Site number	Site name	Location	Area of site (acres)	Value
101	Jones School	Fourth & Main Sts.	1.5	\$30,000
102	Smith School	5066 Maple Drive	7.0	14,000
103	Old Taylor Farm	U.S. Highway 89	20.0	16,000
TOTALS			100.0	\$300,000

It is important that the total value shown on the subsidiary property record equals the value shown in the Land account in the financial accounting system. This tells the user that all parcels of land are listed and accurately accounted for. Of course,

much more information may be stored in the property files than is shown here, depending on the needs and the resources of the LEA.

To develop a useful set of subsidiary property records, the LEA must have a method of maintain-

ing agreement between its financial accounts and their respective property records. This suggests that the property records should be either maintained or reviewed periodically by the accounting department.

## Chapter 4

# CLASSIFICATION OF PROPERTY DATA

This chapter contains a classification of the basic data items recommended for the establishment and maintenance of property accounting systems. This classification can be used by any LEA, public or private, regardless of size, and regardless of whether its accounting systems are computer-based or manual. In addition, State, Federal, and other education agencies can use this classification to enhance their data collection, reporting, and analysis functions relating to education property. Agencies should use this classification as a shopping list, selecting those items essential for their property accounting purposes (see "Selecting Data Items for a Property Accounting System," p. 7, and "What Kinds of Property Information Files Should an LEA Have?," p. 14).

The property-data items in this chapter are classified by the types of property to which they apply: sites, buildings, spaces (within buildings), and equipment. Within each type of property, data items are grouped with other data of the same general nature. Examples of such groups are General Descriptive Information, Acquisition and Cost Information, and Repair and Maintenance Information.

It is most important to note that chapter 4 does not list all the property terms contained in this handbook; instead, it lists only the terms that represent suggested data items (that is, items of information) that might be used in the management of education property. Other property terms, which do not represent suggested data items but assist in understanding the process of property accounting, are either defined in the Glossary or are discussed in other chapters. In addition, chapter 6 repeats those data items relating to property measures (e.g., length, area, cost) and, where appropriate, offers further guidance for standardizing such measures.

## CRITERIA FOR SELECTING DATA ITEMS FOR THE HANDBOOK

Selection of data items for this handbook took place in two stages. The first stage involved identification of potentially useful data items through consideration of:

- who the potential users of property information are (see chapter 2, p. 5),
- what the potential uses of property information might be (see chapter 3, p. 12), and
- how detailed the information should be for each category of use

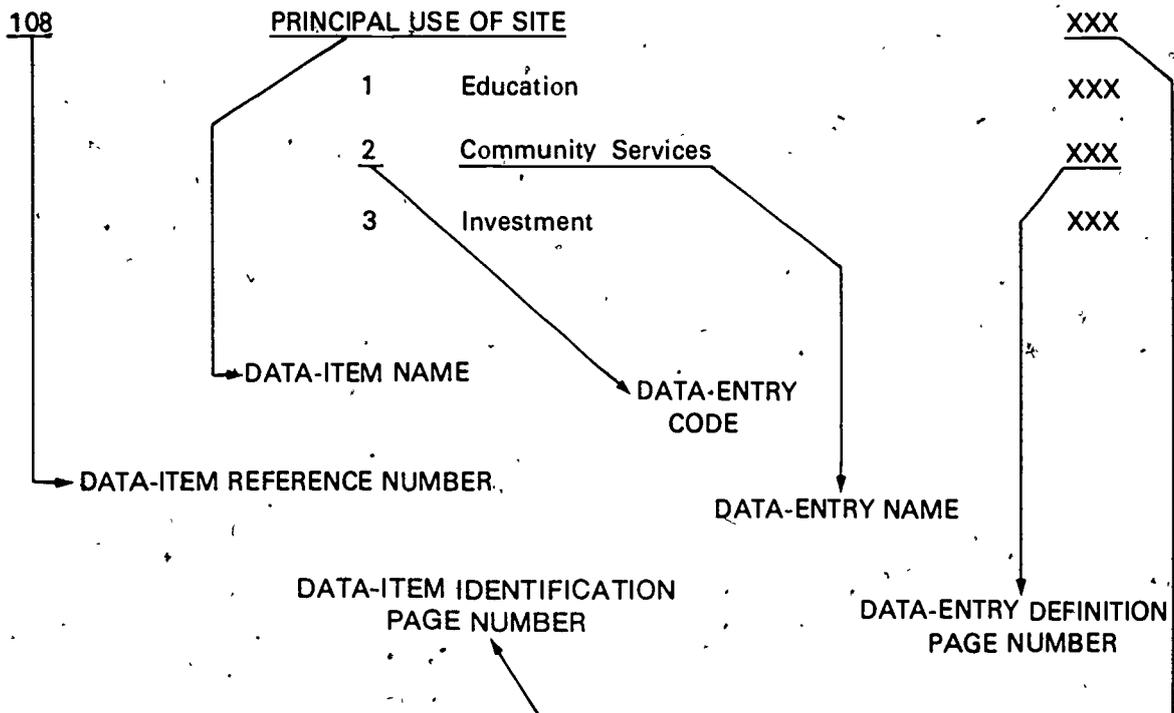
The data items generated by this activity were then screened by application of the following criteria:

- need priority (the overall importance of any data item in enabling an agency to carry out its responsibilities);
- frequency of use;
- ability to be secured, stored, updated, and interpreted without unreasonable expense or effort; and
- incidence of actual use in a sample of currently operating property accounting systems.

The resulting data-item list should provide some assistance in developing or improving property accounting systems. However, readers are cautioned against indiscriminate adoption of any data item in the list. Few LEA's will be able to use all or even most of the data given below. And some LEA's will find that certain items they require may not be listed. Use of the data-item classification list should be supplemented in all cases by careful



Figure 3. Data-item classification format  
— Specified data entries —



entry name, and a data-entry definition. Some data entries with obvious meanings are not defined.

**Data-Entry Code.** The column of numbers appearing under many data-item names represent data-entry codes. Each code can be used for two purposes: (a) for cross-referencing between the list in chapter 4 and the definitions in chapter 5, and (b) for the actual coding of data on a data-collection form. Consistent use of these suggested data-entry codes by LEA's can help achieve a high degree of uniformity in their (and in the States' and the Nation's) property accounting information. As stated above, additional codes may be added to a given data item, but existing codes should not be altered in any way that would prevent the new code from relating back to the original code as given in this handbook.

**Data-Entry Name.** Following each data-entry code is the data-entry name. LEA's operating manual accounting systems may, in many cases, prefer to enter the data-entry name in their records rather than the corresponding code. Some may use both.

**Data-Entry Definition.** A definition explaining the kind of information represented by each data entry is given in chapter 5. The right-hand column in the list below indicates the page number on which each definition can be found.

### CLASSIFICATION OF DATA ITEMS

Data items listed and classified below are grouped according to the type of property to which they apply:

- 100 Series: SITES
- 200 Series: BUILDINGS
- 300 Series: SPACES (within Buildings)
- 400 Series: EQUIPMENT

All data items and data entries given below are defined in chapter 5, except for those data entries requiring no definition. Such data entries are indicated with "ND" (Not Defined) in the right-hand column.

## Classification of Data Items and Entries, Including Index to Definitions

Reference number	Data-Item Name: Data-Entry Code and Name	Definition page number
------------------	---	------------------------

**100 Series: SITES****— SITE IDENTIFICATION —**

101	SITE NUMBER	41
102	SITE ADDITION NUMBER	41
	0 ORIGINAL	ND
	1 FIRST ADDITION	ND
	2 SECOND ADDITION	ND
	(ETC.)	ND
103	SITE NAME	41
104	SITE LOCATION	41

**— GENERAL DESCRIPTIVE INFORMATION —**

105	AREA OF SITE	42
106	OWNERSHIP OF SITE	42
	1 LEA-OWNED	42
	2 MUNICIPALLY OWNED	42
	3 AUTHORITY-OWNED	42
	4 OTHER PUBLIC OWNERSHIP	42
	5 NONPUBLICLY OWNED	42
	6 SHARED OWNERSHIP	42
	9 OTHER	ND
107	SPECIAL DEED RESTRICTIONS	42
108	PRINCIPAL USE OF SITE	42
	1 EDUCATION	42
	2 COMMUNITY SERVICES	42
	3 INVESTMENT	42
	4 NOT IN USE	42
	9 OTHER	ND
109	CAPACITY OF PAVED PARKING AREAS ON SITE	42
110	CAPACITY OF UNPAVED PARKING AREAS ON SITE	42
111	CAPACITY OF AVAILABLE PARKING AREAS OFF SITE	43
112	EASEMENTS	43

**— STRUCTURES AND SPECIAL AREAS ON SITE —**

113	TYPE OF STRUCTURE (EXCLUDING BUILDINGS) OR SPECIAL AREA ON SITE	43
	01 FOOTBALL FIELD	43
	02 BASEBALL FIELD	43
	03 SOCCER FIELD	43
	04 MULTIPURPOSE FIELD	43
	11 BASKETBALL COURT	43
	12 VOLLEYBALL COURT	43

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
13	TENNIS COURT	43
14	HANDBALL COURT	43
15	MULTIPURPOSE COURT	43
21	PAVED PLAYGROUND	43
22	UNPAVED PLAYGROUND	44
23	PRESCHOOL PLAYGROUND	44
31	TRACK AND FIELD AREA	44
32	RUNNING TRACK	44
33	OBSTACLE COURSE	44
34	ARCHERY RANGE	44
35	RIFLE/SHOOTING RANGE	44
36	SWIMMING POOL	44
37	WADING POOL	44
38	DRIVER TRAINING RANGE	44
39	ICE RINK	44
41	OUTDOOR CLASSROOM	44
42	CAMPSITE	44
43	AGRICULTURAL AREA	44
44	ANIMAL HUSBANDRY AREA	44
45	HORTICULTURE/ARBORICULTURE AREA	44
99	OTHER STRUCTURE OR SPECIAL AREA	44
114	NUMBER OF STRUCTURES OR SPECIAL AREAS OF A GIVEN TYPE	44
115	PARTICIPANT CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)	45
116	SPECTATOR CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)	45
<i>— STRUCTURES AND SPECIAL AREAS OFF SITE —</i>		
117	TYPE OF STRUCTURE (EXCLUDING BUILDING) OR SPECIAL AREA OFF SITE	45
118	NUMBER OF STRUCTURES OR SPECIAL AREAS OF A GIVEN TYPE	45
119	PARTICIPANT CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)	45
120	SPECTATOR CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)	45
<i>— SITE ACQUISITION AND COST INFORMATION —</i>		
121	METHOD OF SITE ACQUISITION	45
	1 PURCHASE	45
	2 LEASE	45
	3 LOAN	45
	4 GIFT	45
	5 PROPERTY EXCHANGE	46
	6 BOUNDARY CHANGE	46
	9 OTHER	ND
122	DATE OF SITE ACQUISITION	46
123	COST OF SITE ACQUISITION	46
124	ANNUAL COST OF SITE LEASE	46
125	TERM OF SITE LEASE	46
126	SOURCE OF FUNDS FOR SITE ACQUISITION	46
127	MARKET VALUE OF SITE	46

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
------------------	---	---------------------------

**100 Series: SITES—Continued**

128	METHOD OF ESTIMATING MARKET VALUE	46
	1 APPRAISAL	46
	2 SALE PRICE	46
	3 OFFER TO PURCHASE	46
	9 OTHER	ND

**— SITE IMPROVEMENT INFORMATION —**

129	NATURE OF SITE IMPROVEMENT	46
130	DATE OF SITE IMPROVEMENT	47
131	COST OF SITE IMPROVEMENT	47

**— SITE MAINTENANCE INFORMATION —**

132	EXPLANATION OF SITE MAINTENANCE OR OTHER WORK PERFORMED	47
133	DATE SITE MAINTENANCE OR OTHER WORK COMPLETED	47
134	COST OF SITE MAINTENANCE OR OTHER WORK	47

**— DISPOSITION OF SITE —**

135	AREA OF SITE DISPOSED	47
136	REASON FOR SITE DISPOSITION	47
	1 NO LONGER USEFUL	ND
	2 END OF LEASE	47
	3 LOAN RECALLED	48
	9 OTHER	ND
137	DATE OF SITE DISPOSITION	48
138	METHOD OF SITE DISPOSITION	48
	1 SALE	48
	2 GIFT	48
	3 RETURN TO LENDER OR LESSOR	48
	9 OTHER	ND
139	NET PROCEEDS FROM SITE DISPOSITION	48
140	RECEIVING FUND FOR SITE-DISPOSITION PROCEEDS	48

**200 Series: BUILDINGS****— BUILDING IDENTIFICATION —**

201	BUILDING NUMBER	49
202	BUILDING ADDITION CODE	49
	9 ORIGINAL BUILDING	ND
	1 FIRST ADDITION	ND
	2 SECOND ADDITION	ND
	(ETC.)	ND
203	BUILDING NAME	49
204	SCHOOL OR OTHER OPERATIONAL UNIT NAME	49

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
205	SCHOOL OR OTHER OPERATIONAL-UNIT NUMBER	49
206	BUILDING LOCATION	49

— GENERAL DESCRIPTIVE INFORMATION —

207	<b>TYPE OF BUILDING DESIGN</b>	49
	01 GENERAL EDUCATION BUILDING	49
	02 INSTRUCTION BUILDING	50
	03 ADMINISTRATION BUILDING	50
	04 LEARNING RESOURCES BUILDING	50
	05 ATHLETIC BUILDING	50
	06 AUDITORIUM BUILDING	50
	07 FOOD SERVICE BUILDING	50
	11 MECHANICAL SERVICES BUILDING	50
	12 VEHICLE GARAGE	50
	13 MAINTENANCE BUILDING	50
	14 WAREHOUSE BUILDING	50
	15 MULTIPURPOSE SUPPORT BUILDING	50
	16 DORMITORIES AND OTHER GROUP LIVING QUARTERS	50
	17 SINGLE-FAMILY-DETACHED LIVING QUARTERS	50
	18 SINGLE APARTMENTS AND CONDOMINIUMS	50
	98 SHELL BUILDING	51
	99 OTHER	ND
208	<b>PRINCIPAL USE OF BUILDING</b>	51
	1 EDUCATION	51
	2 COMMUNITY SERVICES	51
	3 INVESTMENT	51
	4 NOT IN USE	51
	9 OTHER	ND
209	<b>AVAILABILITY OF BUILDING</b>	51
	1 FULLY OCCUPIED	51
	2 PARTIALLY OCCUPIED	51
	3 OCCUPIED—SCHEDULED FOR DISPOSAL OR RETIREMENT	51
	4 VACANT, AVAILABLE FOR USE	52
	5 VACANT, NOT AVAILABLE FOR USE	52
	6 NOT AVAILABLE, LEASED OR RENTED	52
	9 OTHER	ND
210	<b>GRADES IN BUILDING</b>	52
	00 KINDERGARTEN	ND
	01 FIRST GRADE	ND
	12 SENIOR YEAR (12TH GRADE)	ND
	13 FRESHMAN IN COMMUNITY/JUNIOR COLLEGE (13TH YEAR)	ND
	14 SOPHOMORE IN COMMUNITY/JUNIOR COLLEGE (14TH YEAR)	ND
	20 EARLY CHILDHOOD/PRESCHOOL	ND
	30 ADULT/COMMUNITY/CONTINUING EDUCATION	ND

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
------------------	---	------------------------

**200 Series: BUILDINGS —Continued**

	98 UNGRADED	52
	99 ( NOT APPLICABLE	52
211	STUDENT CAPACITY OF BUILDING	52
212	OWNERSHIP OF BUILDING	52
	1 LEA-OWNED	52
	2 MUNICIPALLY OWNED	52
	3 AUTHORITY-OWNED	52
	4 OTHER PUBLIC OWNERSHIP	52
	5 NONPUBLICLY OWNED	52
	6 SHARED OWNERSHIP	52
	9 OTHER	ND

**— BUILDING ACQUISITION AND COST INFORMATION —**

213	METHOD OF BUILDING ACQUISITION	53
	1 CONSTRUCTION (BY CONTRACTOR)	53
	2 CONSTRUCTION (BY LEA PERSONNEL)	53
	4 LEASE (RENT)	53
	5 LOAN	53
	6 GIFT	53
	7 PROPERTY EXCHANGE	53
	8 BOUNDARY CHANGE	53
	9 OTHER	ND
214	NAME OF GENERAL CONTRACTOR	53
215	DATE CONSTRUCTION STARTED	53
216	DATE CONSTRUCTION COMPLETED	53
217	COST OF BUILDING ACQUISITION	53
218	ANNUAL COST OF BUILDING LEASE	53
219	TERM OF BUILDING LEASE	53
220	DATE OF BUILDING ACQUISITION	54
221	SOURCE OF FUNDS FOR BUILDING ACQUISITION	54
222	EXPECTED USEFUL LIFE OF BUILDING	54
223	DEPRECIATION METHOD	54
224	BOOK VALUE OF BUILDING	54
225	MARKET VALUE OF BUILDING	54
226	METHOD OF ESTIMATING MARKET VALUE	54
	1 APPRAISAL	54
	2 SALE PRICE	54
	3 OFFER TO PURCHASE	54
	9 OTHER	ND
227	REPLACEMENT COST OF BUILDING	54
228	METHOD OF ESTIMATING REPLACEMENT COST	54
	1 BID	54
	2 APPRAISAL	54
	3 ESTIMATE	54
	9 OTHER	ND

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
229	INSURED VALUE OF BUILDING	54
230	INSURED VALUE OF BUILDING CONTENTS	54
<b>— PHYSICAL CHARACTERISTICS OF BUILDING —</b>		
231	<b>EXTERIOR WALLS</b>	55
	1 WOOD	55
	2 BRICK VENEER	55
	3 OTHER MASONRY	55
	4 METAL	55
	5 PANEL WALL	55
	6 CONCRETE	55
	8 NONE	55
	9 OTHER	ND
232	<b>FLOOR FRAMING</b>	55
	1 WOOD FRAMING	55
	2 CONCRETE ON GRADE	55
	3 WOOD ON STEEL	55
	4 CONCRETE SLAB ON STEEL FRAMING	55
	5 CONCRETE SLAB ON CONCRETE FRAMING	55
	6 STEEL ON STEEL	55
	9 OTHER	ND
233	<b>FIXED INTERIOR WALLS</b>	55
	1 WOOD FRAME	ND
	2 MASONRY	55
	3 METAL	ND
	9 OTHER	ND
234	<b>ROOF FRAMING</b>	56
	1 WOOD	ND
	2 STEEL	ND
	3 CONCRETE	ND
	9 OTHER	ND
235	<b>ROOF DECK</b>	56
	1 WOOD	ND
	2 OTHER COMBUSTIBLE MATERIALS	56
	3 METAL	ND
	4 OTHER NONCOMBUSTIBLE MATERIALS	56
236	<b>ROOF MEMBRANE</b>	56
	1 TAR OR PITCH	ND
	2 TILE	ND
	3 SLATE	ND
	4 METAL	ND
	5 PLASTIC	ND
	6 WOOD SHINGLES	ND
	7 ASPHALT SHINGLES	ND
	8 ASBESTOS	ND
	9 OTHER	ND
237	<b>TYPE OF STRUCTURAL SYSTEM</b>	56
	1 LOAD BEARING WALLS	56

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
------------------	---	---------------------------

**200 Series: BUILDINGS—Continued.**

	2 INFLATABLE	56
	9 OTHER	ND
238	<b>MATERIALS IN STRUCTURAL SYSTEM</b>	56
	1 STEEL	56
	2 CONCRETE	56
	3 LIGHT WOOD	57
	4 HEAVY WOOD	57
	9 OTHER	ND
239	<b>MOBILITY OF BUILDING</b>	57
	1 PERMANENT (IMMOBILE) BUILDING	57
	2 RELOCATABLE BUILDING	57
240	<b>GROSS FLOOR AREA OF BUILDING</b>	57
241	<b>TOTAL ASSIGNABLE FLOOR AREA OF BUILDING</b>	57
242	<b>TOTAL FLOOR AREA OF REGULAR INSTRUCTIONAL SPACE</b>	57
243	<b>TOTAL FLOOR AREA OF SPECIAL INSTRUCTIONAL SPACE</b>	58
244	<b>TOTAL FLOOR AREA OF LEARNING RESOURCES SPACE</b>	58
245	<b>TOTAL FLOOR AREA OF MULTIPLE PURPOSE SPACE, SUPPORT SPACE, AND OTHER ASSIGNABLE SPACE</b>	58
246	<b>NUMBER OF STORIES (FLOORS)</b>	58
247	<b>AREA OF DISASTER SHELTER</b>	58
248	<b>AVAILABILITY OF BUILDING ENTRANCES FOR THE HANDICAPPED</b>	58
249	<b>ACCESSIBILITY OF INSTRUCTION LOCATIONS TO THE HANDICAPPED</b>	58
250	<b>AVAILABILITY OF TOILET FACILITIES FOR THE HANDICAPPED</b>	58
251	<b>AVAILABILITY OF 32-INCH DOORS</b>	59

— MECHANICAL, ELECTRICAL, ENVIRONMENTAL, AND  
LIFE SAFETY SYSTEMS IN BUILDING —

252	<b>LOCATION OF HEATING SOURCE</b>	59
	1 CENTRAL	59
	2 LOCAL ZONE	59
	3 INDIVIDUAL (ROOM) HEATERS	59 /
	4 COMBINATION	59
	9 OTHER	ND
253	<b>TYPE OF HEATING SYSTEM</b>	59
	1 RADIATORS AND CONVECTORS	59
	2 UNIT VENTILATORS	59
	3 GRAVITY WARM AIR FURNACE	59
	4 FAN BLAST OR FORCED AIR	59
	5 RADIANT PANEL	59
	6 SPLIT SYSTEM	59
	7 ROOM HEATERS	59
	8 INTEGRATED HEATING, VENTILATION AND AIR-CONDITIONING (HVAC) DELIVERY SYSTEM	59
	9 OTHER	ND

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
254	<b>PRIMARY ENERGY SOURCE FOR HEAT</b>	60
	1 WOOD	ND
	2 COAL	ND
	3 NATURAL GAS	ND
	4 LP GAS	ND
	5 OIL	ND
	6 ELECTRICITY	ND
	7 SOLAR	ND
	9 OTHER	ND
255	<b>HEATING MEDIUM</b>	60
	1 WATER	60
	2 AIR	60
	3 ALCOHOL-BASE	60
	4 NOT APPLICABLE	60
	9 OTHER	ND
256	<b>CAPACITY OF HEATING SYSTEM</b>	60
257	<b>TYPE OF STANDBY HEATING SYSTEM</b>	60
258	<b>LOCATION OF COOLING SOURCE</b>	60
	1 CENTRAL	60
	2 LOCAL ZONE	60
	3 INDIVIDUAL (ROOM) UNITS	60
	4 COMBINATION	60
	9 OTHER	ND
259	<b>PRIMARY ENERGY SOURCE FOR COOLING</b>	60
	1 NATURAL GAS	ND
	2 LP GAS	ND
	3 OIL	ND
	4 ELECTRICITY	ND
	5 SOLAR	ND
	9 OTHER	ND
260	<b>CAPACITY OF COOLING SYSTEM</b>	61
261	<b>TYPE OF VENTILATION</b>	61
	1 WINDOW VENTILATION	61
	2 GRAVITY VENTILATION	61
	3 MECHANICAL EXHAUST	61
	4 MECHANICAL SUPPLY	61
	5 BOTH MECHANICAL EXHAUST AND SUPPLY	61
	9 OTHER	ND
262	<b>COMBINED HVAC SYSTEM</b>	61
263	<b>SOURCE OF WATER FOR BUILDING</b>	61
	1 LEA-OWNED	61
	2 OTHER PUBLIC	61
	3 OTHER	ND
264	<b>SOURCE OF SEWAGE TREATMENT/DISPOSAL SERVICE FOR BUILDING</b>	61
	1 LEA-OWNED	61
	2 OTHER PUBLIC	61
	3 PRIVATE	61
	9 OTHER	ND

Reference number	Data-Item Name; Data-Entry Code and Name.	Definition page number
------------------	--	---------------------------

**200 Series: BUILDINGS —Continued**

265	<b>SOURCE OF ELECTRICAL SUPPLY FOR BUILDING</b>	61
	1 LEA-OWNED	61
	2 OTHER PUBLIC	61
	3 PRIVATE	61
	9 OTHER	ND
266	<b>TYPE OF EMERGENCY ELECTRICAL SUPPLY</b>	62
	1 NONE	ND
	2 GENERATOR	ND
	3 BATTERY	ND
	9 OTHER	ND
267	<b>TYPE OF COMMUNICATION SYSTEMS</b>	62
	1 TELEPHONE	62
	2 OTHER AUDIO SYSTEMS	62
	3 TELEVISION	62
	4 COMPUTER TERMINAL	62
	9 OTHER	ND
268	<b>COVERAGE OF COMMUNICATION SYSTEMS</b>	62
	1 SIMULTANEOUS CALL, COMPLETE COVERAGE	62
	2 SIMULTANEOUS CALL, PARTIAL COVERAGE	62
	3 INDIVIDUAL CALL, COMPLETE COVERAGE	62
	4 INDIVIDUAL CALL, PARTIAL COVERAGE	62
	5 TWO-WAY COMMUNICATION, COMPLETE COVERAGE	62
	6 TWO-WAY COMMUNICATION, PARTIAL COVERAGE	62
	7 ROOM-TO-ROOM COMMUNICATION, COMPLETE COVERAGE	63
	8 ROOM-TO-ROOM COMMUNICATION, PARTIAL COVERAGE	63
	9 OTHER	ND
269	<b>SAFETY AND SECURITY SYSTEMS</b>	63
	1 FIRE ALARMS	63
	2 HEAT/SMOKE DETECTORS	63
	3 AUTOMATIC SPRINKLERS	63
	4 FIRE HOSE CABINETS	63
	5 FIRE PROTECTION WATER SUPPLY	63
	6 FIRE EXTINGUISHERS	63
	7 POLICE OR FIRE CALL BOX(ES)	63
	8 BURGLAR (INTRUSION) ALARM(S)	63
	9 OTHER	ND
270	<b>AVAILABILITY OF SIMULTANEOUS VISUAL AND AUDIBLE WARNING SIGNALS FOR USE IN CASE OF FIRE</b>	63

**— BUILDING REPAIR AND MAINTENANCE INFORMATION —**

271	<b>EXPLANATION OF BUILDING REPAIR OR MAINTENANCE WORK PERFORMED</b>	64
272	<b>DATE BUILDING REPAIR OR MAINTENANCE WORK COMPLETED</b>	64
273	<b>COST OF BUILDING REPAIR OR MAINTENANCE WORK</b>	64

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
---------------------	---	---------------------------

— ALTERATION, RENOVATION, AND REMODELING —

274	EXPLANATION OF BUILDING MODIFICATION	64
275	DATE OF BUILDING MODIFICATION	64
276	COST OF BUILDING MODIFICATION	64
277	SOURCE OF FUNDS FOR BUILDING MODIFICATION	64

— DISPOSITION OF BUILDING —

278	REASON FOR BUILDING DISPOSITION	64
	1 TECHNICAL OBSOLESCENCE	64
	2 NO LONGER SERVICEABLE	64
	3 NOT COST EFFECTIVE	64
	4 END OF LEASE	64
	5 LOAN RECALLED	64
	6 CASUALTY LOSS	65
	7 NO LONGER NEEDED BY LEA	ND
	9 OTHER	ND
279	DATE OF BUILDING DISPOSITION	65
280	METHOD OF BUILDING DISPOSITION	65
	1 SALE	65
	2 GIFT	65
	3 RETURN TO LENDER OR LESSOR	65
	4 DEMOLITION	65
	9 OTHER	ND
281	NET PROCEEDS FROM BUILDING DISPOSITION	65
282	RECEIVING FUND FOR BUILDING DISPOSITION PROCEEDS	65

300 Series: SPACES (within buildings)

— SPACE IDENTIFICATION —

301	SPACE NUMBER	67
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— DESIGN CHARACTERISTICS —

302	FLOOR AREA OF A SPACE	67
303	SPACE DIMENSIONS	67
304	TYPE OF SPACE	67
	1000 ASSIGNABLE SPACE	67
	1100 Regular Instructional Space	67
	1200 Special Instructional Space	67
	1201 Athletic/Physical Education Space	68
	1202 Business Education Space	68
	1203 Family and Consumer Education (Home Economics) Space	68
	1204 Industrial Arts Space	68

Reference number	Data-Item Name; Data-Entry Code and Name	Definition- page number
------------------	---	----------------------------

**300 Series: SPACES (within buildings) — Continued**

	1205	Kindergarten Space	68
	1206	Mathematics Laboratory	68
	1207	Media-Based Instructional Laboratory	68
	1208	Music Space	68
	1209	Planetarium	68
	1210	Science Laboratory	69
	1211	Special Instructional Space for Exceptional Children	69
	1212	Computer/Data-Processing Space (Instructional)	69
	1213	Darkroom (Instructional)	69
	1214	Motion Picture Studio (Instructional)	69
	1215	Radio Station (Instructional)	69
	1216	Sound Studio (Instructional)	69
	1217	Television Studio (Instructional)	69
	1299	Other Special Instructional Space	69
	1300	Learning Resources Space	69
	1400	Multiple-Purpose Space	69
	1410	Auditorium	69
	1420	Cafeteria	70
	1430	Cafetorium	70
	1440	Gymnasium	70
	1490	Other Multiple-Purpose Space	70
	1500	Support Space	70
	1501	Computer/Data-Processing Space	70
	1502	Conference Room	70
	1503	Darkroom	70
	1504	Equipment Room	70
	1505	Health-Care Space	70
	1506	Maintenance and Repair Shop	70
	1507	Motion Picture Studio	70
	1508	Office	70
	1509	Projection Room	71
	1510	Radio Studio	71
	1511	Residential Space	71
	1512	Sound Studio	71
	1513	Storage Space	71
	1514	Television Studio	71
	1515	Vehicle-Storage Space	71
	1580	General Support Space	71
	1590	Other Support Space	71
	1900	Other Assignable Space	71
	2000	NONASSIGNABLE SPACE	71
	2100	Circulation Space	71
	2200	Custodial Space	71
	2300	Mechanical Space	71
	2400	Structural Space	71
	2900	Other Nonassignable Space	72

CLASSIFICATION OF PROPERTY DATA

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
305	<b>STUDENT CAPACITY OF A SPACE</b>	72
306	<b>NUMBER OF FIXED STUDENT STATIONS</b>	72
307	<b>WALL FLEXIBILITY</b>	72
	1 PERMANENT, LOAD-BEARING	72
	2 PERMANENT, NONBEARING	72
	3 DEMOUNTABLE WALL	72
	4 OPERABLE WALL	72
	5 CURTAIN OR DRAPE	72
	6 OTHER PHYSICAL BOUNDARY	72
	7 IMAGINARY BOUNDARY	72
308	<b>TYPE OF WALL FINISH</b>	73
	01 PLASTER	ND
	02 CONCRETE BLOCK	ND
	03 BRICK	ND
	04 CERAMIC TILE	ND
	05 WOOD	ND
	06 METAL	ND
	07 FIBER BOARD	ND
	08 PLASTIC	ND
	09 CHALK BOARD	ND
	10 GYP BOARD, PAINTED	ND
	11 GYP BOARD, VINYL COATED	ND
	12 GLASS	ND
	13 CORK	ND
	99 OTHER	ND
309	<b>FLOOR FINISH</b>	73
	1 CONCRETE	ND
	2 WOOD	ND
	3 RESILIENT TILE	73
	4 CERAMIC TILE	ND
	5 TERRAZZO	ND
	6 CARPET	ND
	7 LINOLEUM	ND
	8 MARBLE	ND
	9 OTHER	ND
310	<b>CEILING FINISH</b>	73
	1 PLASTER	ND
	2 ACOUSTICAL PLASTER	ND
	3 ACOUSTICAL TILE OR PANELS	ND
	4 MASONRY	ND
	5 WOOD	ND
	6 METAL	ND
	7 FIBER BOARD	ND
	8 PLASTIC	ND
	9 OTHER	ND
311	<b>TYPE OF LIGHTING</b>	73
	1 INCANDESCENT	ND
	2 FLUORESCENT	ND
	3 MERCURY	ND
	9 OTHER	ND

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
------------------	---	---------------------------

**300 Series: SPACES (within buildings)—Continued****— INFORMATION ON ADJUNCTS —**

312	TYPE OF ADJUNCT	74
	1 STORAGE ROOM	74
	2 PRIVATE TOILET/BATHROOM	74
	3 SUPPORT ROOM	74
	4 GENERAL PURPOSE ADJUNCT	74
	9 OTHER ADJUNCT	ND
313	FLOOR AREA OF ADJUNCT	74

**400 Series: EQUIPMENT****— EQUIPMENT IDENTIFICATION —**

401	EQUIPMENT TAG NUMBER	76
402	EQUIPMENT INVENTORY NUMBER	76

**— GENERAL DESCRIPTIVE INFORMATION —**

403	EQUIPMENT TYPE	76
	1000 INSTRUCTIONAL EQUIPMENT	77
	1100 Instructional Device	77
	1110 Audio Device	77
	1120 Computer Device	77
	1130 Graphics and Graphics Reproduction Device	ND
	1140 Electronic Display Device	77
	1150 Photographic Device	77
	1160 Projected and Magnified Display Device	77
	1170 Physical Display Device	77
	1180 Subject-Matter-Related Device	78
	1181 Art Equipment	78
	1182 Business Equipment	78
	1183 Driver Education Equipment	78
	1184 Homemaking Equipment	78
	1185 Industrial Arts Equipment	78
	1186 Music Equipment	78
	1187 Physical Education Equipment	78
	1188 Scientific Laboratory Equipment	78
	1189 Other Subject-Matter-Related Device	78
	1190 Other Instructional Device	78
	1200 Recorded Instructional Materials	78
	1210 Audiorecording Materials	78
	1220 Computer Materials	79
	1230 Electronic Display Materials	79
	1240 Projected and Magnified Materials	79
	1250 Printed/Pictorial Materials	79

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
	1260 Three-Dimensional Materials	79
	1270 Multimedia Kits	79
	1290 Other Recorded Instructional Materials	79
	1900 Other Instructional Equipment	79
2000	<b>OTHER EQUIPMENT</b>	79
	2100 Furniture	79
	2200 Machinery and Apparatus	79
	2210 Hand Tools	80
	2220 Bench, Desk, or Floor Machinery (Office)	80
	2230 Bench, Desk, or Floor Machinery (Nonoffice)	80
	2240 Heavy Construction Machinery	80
	2300 Vehicles	80
	2900 Other	ND
404	<b>DESCRIPTION OF EQUIPMENT</b>	80
405	<b>EQUIPMENT MOBILITY</b>	81
	1 BUILT-IN EQUIPMENT (BUILDING)	81
	2 BUILT-IN EQUIPMENT (SITE)	81
	3 MOVABLE EQUIPMENT	81
406	<b>SERIAL NUMBER</b>	81
407	<b>VENDOR NAME OR NUMBER</b>	81
408	<b>MANUFACTURER NAME OR NUMBER</b>	81
409	<b>MAKE OR BRAND</b>	81
410	<b>MODEL NUMBER</b>	81
411	<b>OWNERSHIP OF EQUIPMENT</b>	81
	1 LEA-OWNED	81
	2 MUNICIPALLY OWNED	81
	3 AUTHORITY-OWNED	81
	4 OTHER PUBLIC OWNERSHIP	81
	5 NONPUBLICLY OWNED	81
	6 SHARED OWNERSHIP	81
	9 OTHER	ND
412	<b>PHYSICAL LOCATION OF EQUIPMENT</b>	81
413	<b>ORGANIZATIONAL RESPONSIBILITY FOR EQUIPMENT</b>	81
414	<b>RESPONSIBLE INDIVIDUAL</b>	82

— EQUIPMENT ACQUISITION AND COST INFORMATION —

415	<b>NEW OR USED AT TIME OF ACQUISITION</b>	82
	1 NEW	ND
	2 USED, SURPLUS	82
	3 USED, NONSURPLUS	82
416	<b>METHOD OF EQUIPMENT ACQUISITION</b>	82
	1 PURCHASE	82
	2 LEASE (RENT)	82
	3 LOAN	82
	4 GIFT	82
	5 EXCHANGE	82
	6 BOUNDARY CHANGE	82

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
------------------	---	---------------------------

**400 Series: EQUIPMENT —Continued**

	7 CONSTRUCTION BY LEA PERSONNEL	82
	9 OTHER	ND
417	DATE OF EQUIPMENT ACQUISITION	82
418	COST OF EQUIPMENT ACQUISITION	82
419	ANNUAL COST OF EQUIPMENT LEASE	82
420	TERM OF EQUIPMENT LEASE	82
421	SOURCE OF FUNDS FOR EQUIPMENT ACQUISITION	83
422	NUMBER OF UNITS (EQUIPMENT UNDER GROUP CONTROL)	83
423	UNIT OF MEASURE (EQUIPMENT UNDER GROUP CONTROL)	83
	1 SINGLE ITEM	ND
	2 PAIRS	ND
	3 SETS	ND
	4 KITS	ND
424	AVERAGE UNIT COST (EQUIPMENT UNDER GROUP CONTROL)	83
425	EXPECTED USEFUL LIFE OF EQUIPMENT	83
426	DEPRECIATION METHOD	83
427	BOOK VALUE OF EQUIPMENT	83
428	MARKET VALUE OF EQUIPMENT	83
439	METHOD OF ESTIMATING MARKET VALUE	83
	1 APPRAISAL	83
	2 SALE PRICE	83
	3 OFFER TO PURCHASE	83
	9 OTHER	ND
430	REPLACEMENT COST OF EQUIPMENT	83
431	METHOD OF ESTIMATING REPLACEMENT COST	83
	1 BID OR QUOTE	83
	9 OTHER	ND
432	INSURED VALUE OF EQUIPMENT	83

**— EQUIPMENT REPAIR AND MAINTENANCE INFORMATION —**

433	CONDITION OF EQUIPMENT	84
434	MAINTENANCE SCHEDULE	84
	1 ANNUALLY	ND
	2 QUARTERLY	ND
	3 MONTHLY	ND
	4 WEEKLY	ND
	5 AFTER EACH USE	ND
	9 OTHER	ND
435	EXPLANATION OF EQUIPMENT REPAIR OR MAINTENANCE WORK PERFORMED	84
	1 REPAIR	84
	2 REBUILD	84
	3 MODIFICATION	84
	4 MAINTENANCE	84
	9 OTHER	ND
436	DATE EQUIPMENT REPAIR OR MAINTENANCE WORK COMPLETED	84

CLASSIFICATION OF PROPERTY DATA

39

Reference number	Data-Item Name; Data-Entry Code and Name	Definition page number
437	<b>COST OF EQUIPMENT REPAIR OR MAINTENANCE WORK</b>	84
438	<b>EQUIPMENT WARRANTY EXPIRATION DATE</b>	84
<b>— DISPOSITION OF EQUIPMENT —</b>		
439	<b>REASON FOR EQUIPMENT DISPOSITION</b>	84
	1 TECHNICAL OBSOLESCENCE	84
	2 NO LONGER SERVICEABLE	84
	3 NOT COST EFFECTIVE	84
	4 THEFT OR VANDALISM	84
	5 CASUALTY LOSS	84
	6 END OF LEASE	84
	7 LOAN RECALLED	85
	8 NO LONGER NEEDED BY LEA	ND
	9 OTHER	ND
440	<b>DATE OF EQUIPMENT DISPOSITION</b>	85
441	<b>METHOD OF EQUIPMENT DISPOSITION</b>	85
	1 SALE	85
	2 LOSS BY THEFT	85
	3 GIFT	85
	4 RETURNED TO LENDER OR LESSOR	85
	5 SCRAPPED	85
	6 TRADE-IN	85
	9 OTHER	ND
442	<b>NET PROCEEDS FROM EQUIPMENT DISPOSITION</b>	85
443	<b>RECEIVING FUND FOR EQUIPMENT DISPOSITION PROCEEDS</b>	85

## Chapter 5

# DEFINITIONS OF PROPERTY DATA

This chapter contains the definitions of the property-data items presented in chapter 4. A description of the classification and numbering system for these terms is presented in the introductory section of chapter 4, p. 21.

Some of the data items and definitions in this chapter are also dealt with in chapter 6, MEASURES RELATING TO SCHOOL PROPERTY. Such data items relate to units of measure, such as cost, capacity, and floor area. The definitions in chapter 5 should provide a basic understanding of these terms, and the additional information in chapter 6 should aid in more precisely defining these terms for data-collection purposes. All definitions in this chapter that are supplemented in chapter 6 are noted by the parenthetical expression "(See p. 060 in chapter 6)."

### 100 SERIES: SITES

A *site* is a piece of land and all improvements<sup>1</sup> to it other than buildings.<sup>2</sup>

The following set of data items are designed so that data on each site addition can be recorded separately from data on the original site and other site additions, if so desired. Also, the following data items will accommodate information on sites owned, leased, controlled, or otherwise used by LEA's.

When recording data that may change from time to time, inclusion of the data-collection date may be useful. Users can then determine the timeliness of the data. (See items 108 and 127 for examples of such data.)

<sup>1</sup>Data item 129 on p. 46 provides a definition of "site improvements."

<sup>2</sup>Definition of a "building" is on p. 48.

### Name and Definition of Data Items and Entry Codes

#### Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 100 Series: SITES

#### — SITE IDENTIFICATION —

- 101 **SITE NUMBER** — A numerical designation of a site.
- 102 **SITE ADDITION NUMBER** — A numerical designation identifying a site as either an original site or an addition to a site. Site additions are numbered in the order they are acquired. The following codes are suggested:
- 0 ORIGINAL
  - 1 FIRST ADDITION
  - 2 SECOND ADDITION
  - ... (ETC.)
- 103 **SITE NAME** — Name of site, if any.
- 104 **SITE LOCATION** — The street address of a site or the best available description of its location.

## Reference

number Data-Item Name and Definition; Data Entry Code, Name, and Definition

**100 Series: SITES — Continued****— GENERAL DESCRIPTIVE INFORMATION —**

- 105 **AREA OF SITE** — The total number of developed and undeveloped acres (hectares) in a site to the nearest tenth, including areas occupied by buildings, walks, drives, parking facilities, and other improvements to site. If a school uses more than one piece of land, the area may be the sum of the acres in the several pieces, or a separate record may be created for each piece.
- 106 **OWNERSHIP OF SITE** — A designation of the agency or other entity owning the site. The following codes are suggested:
- 1 **LEA-OWNED** — owned by the LEA or under its control through a contract to purchase.
  - 2 **MUNICIPALLY OWNED** — owned by a municipal unit of government (not the unit operating the schools) and used for LEA purposes.
  - 3 **AUTHORITY-OWNED** — owned by a public school housing authority, used for LEA purposes.
  - 4 **OTHER PUBLIC OWNERSHIP** — owned by a county, State, Federal, or other governmental agency and used for LEA purposes.
  - 5 **NONPUBLICLY OWNED** — other than publicly owned, and used by an LEA or under its jurisdiction for LEA purposes.
  - 6 **SHARED OWNERSHIP** — owned by two or more agencies, public or private.
  - 9 **OTHER**
- 107 **SPECIAL DEED RESTRICTIONS** — A brief summary of any reversion clause conditions given in the deed, or of any other special restrictions on use of the site.
- 108 **PRINCIPAL USE OF SITE** — The primary purpose for which a site is *currently used*, whether improved or vacant. The following codes are suggested:
- 1 **EDUCATION** — used primarily for instructional purposes, or purposes which support the instruction function.
  - 2 **COMMUNITY SERVICES** — used primarily for noninstructional services provided by the LEA to the community, such as recreation or health services.
  - 3 **INVESTMENT<sup>3</sup>** — held primarily in anticipation of gain from a future sale; or rented or leased.
  - 4 **NOT IN USE** — used neither by the LEA nor any other education agency or community organization and not held for investment purposes (see data entry 3 above).
  - 9 **OTHER**
- 109 **CAPACITY OF PAVED PARKING AREAS ON SITE** — The total number of vehicles that can be parked on all paved parking areas on the site under normal conditions (without crowding and allowing for normal access and egress). Capacity should be determined based on the type of vehicle normally parked in each paved area (auto, bus, etc.). Parking areas on streets should not be counted.
- 110 **CAPACITY OF UNPAVED PARKING AREAS ON SITE** — The total number of vehicles that can be parked on all unpaved parking areas on the site under normal conditions (with-

<sup>3</sup>Ownership of land for the purpose of investment is legal in some states and not legal in others.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

out crowding and allowing normal access and egress). Capacity should be determined based on the type of vehicle normally parked in each unpaved area (auto, bus, etc.). Parking areas on streets or roads should not be counted:

- 111 **CAPACITY OF AVAILABLE PARKING AREAS OFF SITE** — The estimated total number of vehicles (typically automobiles) that can be parked in areas not owned, leased, rented, or otherwise controlled by the LEA, but are parked near this site and are available to LEA students or employees. Parking areas on streets should not be counted.
- 112 **EASEMENTS** — A description of the type of easements that affect a site, including agreements allowing other parties to use LEA sites and agreements allowing the LEA to use the sites of others.

## — STRUCTURES AND SPECIAL AREAS ON SITE —

NOTE — Data items 113 through 115 apply to each separate *type* of structure or special area. For example, should a site contain two baseball fields, it is possible to account for both with one set of entries: data item 113 would be 02 Baseball Field, data item 114 would be 2 (for two fields), data item 115 would show the participant capacity of the two fields, and data item 116 would show the combined seating capacity of the two fields, if any. It is also possible to account for each baseball field separately by completing data items 113, 115, and 116 twice, once for each field. (Data item 114 would be unnecessary in this case, since it would always be "one.")

- 113 **TYPE OF STRUCTURE (EXCLUDING BUILDINGS) OR SPECIAL AREA ON SITE** — Any structure other than a building or part of a building (buildings are accounted for in the 200 Series); any area requiring special design, arrangements, or construction for the purpose for which it is used; or, any area whose use is limited by unique features or characteristics that can be used for educational, recreational, or community purposes and is located on a site owned, leased, rented, or otherwise controlled by the LEA. The purpose of this data item is to classify structures and areas according to *design* or *physical characteristics*, not according to current use. Thus, an open field used for occasional football games would not be recorded as 01 Football Field, but either as 04 Multipurpose Field or 22 Unpaved Playground. Or, it might not be recorded as a special area at all if it is not used very often.

Below are listed some of the more common structures and special areas. The accompanying codes are suggested:

- 01 **FOOTBALL FIELD** — an area constructed exclusively for football.
- 02 **BASEBALL FIELD** — an area constructed exclusively for baseball.
- 03 **SOCCER FIELD** — an area constructed exclusively for soccer.
- 04 **MULTIPURPOSE FIELD** — an area constructed to accommodate two or more activities, such as those in data entries 01-03.
- 11 **BASKETBALL COURT** — an area constructed exclusively for basketball.
- 12 **VOLLEYBALL COURT** — an area constructed exclusively for volleyball.
- 13 **TENNIS COURT** — an area constructed exclusively for tennis.
- 14 **HANDBALL COURT** — a structure constructed exclusively for handball.
- 15 **MULTIPURPOSE COURT** — a structure constructed to serve alternately two or more activities, such as those in data entries 11-14.
- 21 **PAVED PLAYGROUND** — a paved area not designed for specific court games (as in data entries 11-14) but meant for individual or group-play activities.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**100 Series: SITES — Continued**

- 22 **UNPAVED PLAYGROUND** — an unpaved area used primarily during school hours for recess or play periods. It is usually smaller than a multipurpose field (04), accommodating small group activities such as kickball, dodgeball, or tag, rather than team sports requiring more space such as football or softball.
- 23 **PRESCHOOL PLAYGROUND** — an area constructed especially for preschool-aged children. Such areas are typically fenced and contain play equipment suitable for preschool children.
- 31 **TRACK AND FIELD AREA** — an area constructed to accommodate most or all of the sports activities associated with track and field, such as foot racing, high-jumping, pole vaulting, longjumping, and discus and javelin throwing.
- 32 **RUNNING TRACK** — an area arranged or constructed to accommodate foot racing, jogging, or other running activities; this area is not constructed to accommodate the other activities associated with track and field events.
- 33 **OBSTACLE COURSE** — an area, usually consisting of several special structures, items of equipment, and/or special site features (hills, streams), constructed for the purpose of exercise through a number of running, jumping, climbing, and similar activities.
- 34 **ARCHERY RANGE** — an area constructed for archery activities.
- 35 **RIFLE/SHOOTING RANGE** — an area constructed for the firing of firearms.
- 36 **SWIMMING POOL** — a structure constructed for swimming and diving activities.
- 37 **WADING POOL** — a structure constructed for wading activities, usually for small children.
- 38 **DRIVER TRAINING RANGE** — an area designed for driver training and/or testing.
- 39 **ICE RINK** — an area constructed for ice skating.
- 41 **OUTDOOR CLASSROOM** — an area or structure (excluding buildings) that can accommodate instruction activities in a classroom format; examples of such instructional activities are art activities or nature/ecology activities.
- 42 **CAMPSITE** — an area designed for camping activities.
- 43 **AGRICULTURAL AREA** — a designated area for growing food or learning about other agricultural activities.
- 44 **ANIMAL HUSBANDRY AREA** — an area containing certain structures or equipment pertaining to animal husbandry, including pastures, stock pens, or other enclosures other than buildings.
- 45 **HORTICULTURE/ARBORICULTURE AREA** — an area designed to grow or display various species of plants and trees for educational purposes.
- 99 **OTHER STRUCTURE OR SPECIAL AREA** — any structure or special area not given above.
- 114 **NUMBER OF STRUCTURES OR SPECIAL AREAS OF A GIVEN TYPE** — The number of structures or special areas of the type indicated in data item 113 and on this site. This data item may be eliminated from the site record if each individual structure or special area is recorded separately (see NOTE preceding data item 113 for an explanation of this).

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 115 **PARTICIPANT CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)** — The number of individuals who can use this structure or special area at one time, under normal conditions. Where spectators may be involved, especially in athletic events, exclude spectator capacity and record it in data item 116.
- 116 **SPECTATOR CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)** — The number of individuals who can be accommodated in a normal fashion for the purpose of watching an event or activity taking place within this structure or special area. This will typically apply to those structures or special areas involved with sports.

— STRUCTURES OR SPECIAL AREAS OFF SITE —

NOTE — Data items 117 through 120 apply to structures (excluding buildings) or special areas that are used by the LEA for educational, recreational, or community purposes; but are on a site that is not owned, leased, rented, or otherwise controlled by the LEA (such as the tennis courts in a city-owned park or the football field at a neighboring college). Information about such structures or special areas should be recorded along with the information about the site to which they are most directly associated or from which they are most often used. Such information should be recorded only *once*.

- 117 **TYPE OF STRUCTURE (EXCLUDING BUILDINGS) OR SPECIAL AREA OFF SITE** — Any structure other than a building or part of a building (buildings are accounted for in the 200 Series); any area requiring special design, arrangements, or construction for the purpose for which it is used; or, any area which is limited in use by unique features or characteristics, which is not located on a site owned, leased, rented, or otherwise controlled by the LEA. The purpose of this data is to classify structures and areas according to design or physical characteristics, not according to current use. Thus, an open field used for occasional football games would not be recorded as 01 Football Field, but rather as 04 Multipurpose Field or 22 Unpaved Playground. Or, it might not be recorded as a special area at all if it is not used very often.  
The same codes and definitions presented in data item 113 may be used here.
- 118 **NUMBER OF STRUCTURES OR SPECIAL AREAS OF A GIVEN TYPE** — See the definition for data item 114.
- 119 **PARTICIPANT CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)** — See definition for data item 115.
- 120 **SPECTATOR CAPACITY OF STRUCTURE(S) OR SPECIAL AREA(S)** — See the definition for data item 116.

— SITE ACQUISITION AND COST INFORMATION —

- 121 **METHOD OF SITE ACQUISITION** — The means by which a site or site addition was obtained for use by an LEA. The following codes are suggested:
- 1 **PURCHASE** — obtained in exchange for cash or other valuable consideration, except property.
  - 2 **LEASE (RENT)** — obtained from the owner for a fixed period of time in consideration for periodic cash payments. Lease/purchase is included here until purchase is complete.
  - 3 **LOAN** — obtained for temporary use, either at no cost or for a token amount.
  - 4 **GIFT** — obtained permanently without compensation.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**100 Series: SITES — Continued**

- 5 **PROPERTY EXCHANGE** — traded for another site or item of property.
- 6 **BOUNDARY CHANGE** — appropriation of a site through the expansion of LEA boundaries, including annexation, consolidation, or reorganization.
- 9 **OTHER**
- 122 **DATE OF SITE ACQUISITION** — The date a site or site addition was obtained by the LEA, expressed in month-day-year fashion. For leased or rented property, the date is that on which the lease or rent began.
- 123 **COST OF SITE ACQUISITION** — The original purchase price paid by the LEA for land and all improvements to the land existing at the time of purchase, plus all costs related to acquiring title to the site. (See Cost of Site Acquisition in chapter 6, p. 93.)
- 124 **ANNUAL COST OF SITE LEASE** — The total lease cost or rent, in dollars, for a 12-month period.
- 125 **TERM OF SITE LEASE** — The period for which a lease is in force, expressed in years, months, or a combination of both.
- 126 **SOURCE OF FUNDS FOR SITE ACQUISITION** — The agency, governmental or otherwise, which appropriated the money used to acquire, lease, or rent a site. This data item should be compatible with the source of funds dimension used in the LEA's financial accounting system. There may be more than one source of funds for a given acquisition.
- 127 **MARKET VALUE OF SITE** — The appraised or estimated dollar value for which a site currently could be sold. A recent purchase or sale price of a similar item would be a good approximation.
- 128 **METHOD OF ESTIMATING MARKET VALUE** — The means by which a current market value is established. The following codes are suggested:
  - 1 **APPRAISAL** — a judgment of value by a person trained or experienced in determining property values.
  - 2 **SALE PRICE** — the price at which a similar site was sold.
  - 3 **OFFER TO PURCHASE** — a legal document representing an offer to purchase the site.
  - 9 **OTHER**

— **SITE IMPROVEMENT INFORMATION** —

**NOTE** — Data items 129, 130, and 131 apply to each separate site improvement added to a site after the site was acquired by the LEA. All three data items should be completed for each such site improvement that significantly alters the site, has significant cost to the LEA, or causes any of the data in the property accounting system to change.

This section also may be used to record information on improvements present at the time the site was acquired, and to record information on LEA-financed improvements to sites not owned by the LEA (off site improvements).

- 129 **NATURE OF SITE IMPROVEMENT** — A description of the type of improvement made to a site or site addition. Improvements consist of work performed upon the site and its adjacent ways after acquisition by the LEA, including grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, overpasses, retaining walls,

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

sewers, and storm drains; installing water mains, field hydrants and sprinkling systems, and outdoor drinking fountains; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time playground or playing-field apparatus built into the grounds, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and demolition work.

Excavation, fill, or backfill necessary for construction of building are not site improvements. Outdoor service systems serving the site are site improvements. Outdoor or underground parts of building service systems, such as tanks, water mains, sewer mains, and electrical poles and lines, are not recorded as site improvements, but rather as part of the building. Off site improvements necessitated by improvements made on the site, such as installing sewer lines and building roads, should be recorded as site improvements.

All structures and many of the special areas classified in data item 113 fall within the definition of a site improvement. As each such structure or special area is added to a site, it should be recorded in data items 113 through 116, and the relevant cost data should be recorded in data items 129 through 131.

130 **DATE OF SITE IMPROVEMENT** — The date, in month-day-year form, on which an improvement to a site was completed or work was permanently discontinued.

131 **COST OF SITE IMPROVEMENT** — The cost, in dollars, of an improvement made to a site. Assessments for site improvements made by other governmental units are included. (See Cost of Site Improvement in chapter 6, p. 93.)

The cost of off site improvements necessitated by improvements made on the site, such as installing sewer lines and building roads, can be recorded here. They should be identified as off site improvements in data item 129 Nature of Site Improvement.

— *SITE MAINTENANCE INFORMATION* —

NOTE — In addition to recording maintenance information, the following three data items may also be used to record information on such activities as soil samples, topographic surveys, and boundary surveys, whenever such activities are not directly associated with the design and construction of a building.

132 **EXPLANATION OF SITE MAINTENANCE OR OTHER WORK PERFORMED** — The type of work performed on a site, other than site improvements or work done on a building.

133 **DATE SITE MAINTENANCE OR OTHER WORK COMPLETED** — The date on which site maintenance work was completed, in month-day-year form.

134 **COST OF SITE MAINTENANCE OR OTHER WORK** — The cost of site maintenance or other work performed, expressed in dollars.

— *DISPOSITION OF SITE* —

NOTE — Disposition data are typically not part of active site files, but should be made part of historical site files.

135 **AREA OF SITE DISPOSED** — The area of a site that has been disposed of by an LEA, usually expressed in acres (hectares) to the nearest tenth or hundredth.

136 **REASON FOR SITE DISPOSITION** — An explanation for the disposition of a site. The following codes are suggested:

- 1 **NO LONGER USEFUL**.
- 2 **END OF LEASE** — termination of lease agreement

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**100 Series: SITES — Continued**

- 3    **LOAN RECALLED** — temporary use of site terminated
- 9    **OTHER**
- 137    **DATE OF SITE DISPOSITION** — The date on which the disposal of a site was completed, expressed in month-day-year form.
- 138    **METHOD OF SITE DISPOSITION** — The means by which a site is disposed. The following codes are suggested:
- 1    **SALE** — released for cash or other valuable consideration.
- 2    **GIFT** — released without receiving payment or other consideration.
- 3    **RETURN TO LENDER OR LESSOR** — released to the entity that originally donated, leased, or rented the site to the LEA.
- 9    **OTHER**
- 139    **NET PROCEEDS FROM SITE DISPOSITION** — The dollar value received from the disposal of a site or part of a site.
- 140    **RECEIVING FUND FOR SITE DISPOSITION PROCEEDS** — The fund into which proceeds from disposal of a site are deposited. This data item should be compatible with the source of funds dimension used in the LEA's financial accounting system. There may be more than one receiving fund for a given disposal transaction.

**Other Potentially Useful Site-Related Data Items**

The following list has been included as a source of ideas for developing additional data items for a site information file. This list is not exhaustive; other possibilities exist.

- GRANTOR (former owner of site)
- TYPE OF DEED
- DATE OF DEED
- DATE DEED RECORDED
- AGENCY WITH WHICH DEED IS RECORDED
- DEED BOOK INFORMATION (book no., page no., entry no., etc.)
- BOARD LEGISLATION RESOLUTION NUMBER (approving the acquisition)
- DATE OF BOARD RESOLUTION (approving the acquisition)
- ZONING INFORMATION
- ENVIRONMENTAL IMPACT STATEMENT

**200 SERIES: BUILDINGS**

A *building* is one continuous enclosed structure that may or may not be connected with other structures by passageways. It includes the structure itself, together with all plumbing, sanitary, heating, ventilating, mechanical, and electrical systems in the structure, and all built-in equipment.\*

Structures connected by passageways may be counted as one building or more than one building, at the discretion of the LEA, except where law or regulations set forth a specific requirement regarding the treatment of connected structures.

It is important to note that the terms building and school are not interchangeable as defined in this handbook: a building is a structure, while a school is an organizational concept. A *school* is a division of the LEA consisting of students comprising one or more grade groups or other

\*Built-in equipment is defined in chapter 7, p. 99.

identifiable groups, organized for the purpose of learning. A school may be housed in one or more buildings; conversely, a building may house one or more schools.

The following set of data items can be used to record information on both existing buildings and buildings under construction. Information on building additions can be recorded separately.

from information on the main building, if so desired. Also, the following data items will accommodate information on buildings owned, leased, controlled, or otherwise used by the LEA's.

When recording data that may change from time to time, it may be useful to also record the date on which the data were collected. Users can then determine how timely the data are.

Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**200 Series: BUILDINGS**

— BUILDING IDENTIFICATION —

- 201 **BUILDING NUMBER** — A numerical designation of a building.
- 202 **BUILDING ADDITION CODE** — A numerical designation identifying a building as either an original building or an addition to a building. Building additions are numbered in the order they are constructed. The following codes are suggested:
- 0 ORIGINAL BUILDING
  - 1 FIRST ADDITION
  - 2 SECOND ADDITION, etc.
- (ETC.)
- 203 **BUILDING NAME** — Name of building, if any.
- 204 **SCHOOL OR OTHER OPERATIONAL UNIT NAME** — The name of the school or other operational unit within the LEA to which the building belongs or is assigned. An "operational unit" is a division, department, or other subdivision of the LEA organization, such as the Data-Processing Department or Maintenance Department. This applies not only to buildings owned by the LEA, but also to buildings leased, rented, or otherwise controlled by the LEA. If a building is assigned to two or more schools or to two or more operational units within a school, so indicate.
- 205 **SCHOOL OR OTHER OPERATIONAL UNIT NUMBER** — A numerical designation of the school or other operational unit within the LEA to which the building belongs or is assigned. See the discussion in data item 204.
- 206 **BUILDING LOCATION** — The street address of the building or best available description of its location.

— GENERAL DESCRIPTIVE INFORMATION —

- 207 **TYPE OF BUILDING DESIGN** — The primary purpose or use for which a building is *currently designed or physically arranged*, as determined by the size and configuration of rooms or spaces within the building, types of mechanical and electrical systems, and types of built-in equipment, regardless of the current use of the building.

**NOTE** — For more detailed information on the design features of a building, information about spaces (rooms) may be used. See the 300 Series, p. 66.

The following codes are suggested:

- 01 **GENERAL EDUCATION BUILDING** — can accommodate instruction, instruction-support, and administration functions at the same time. Accommodations

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**200 Series: BUILDINGS — Continued**

- for libraries, cafeterias, auditoriums, gymnasiums, and other such service areas may or may not be available. Grade levels may be shown in data item 210.
- 02 **INSTRUCTION BUILDING** — can primarily accommodate instruction/learning activities of any types. Instruction-support functions may or may not be accommodated. Buildings that are designed for both instruction and administration should be coded 01. Grade levels may be shown in data item 210.
- 03 **ADMINISTRATION BUILDING** — can primarily accommodate administrative activities. Rooms are typically of office size, shape, and arrangement.
- 04 **LEARNING RESOURCES BUILDING** — can primarily accommodate learning resource services, having such features as space for the display and storage of books, films, records, etc., and areas for reading, viewing, listening, and/or study.
- 05 **ATHLETIC BUILDING** — can primarily accommodate athletic activities, including such structures as free-standing gymnasiums, field houses, stadiums (the roofed and enclosed portions only), and enclosed tennis courts.
- 06 **AUDITORIUM BUILDING** — arranged in a theater-like fashion, with a stage or podium area as a focal point and seats, benches, or other fixed seating accommodations radiating outward toward the walls of the building.
- 10 **FOOD SERVICE BUILDING** — can primarily accommodate food service activities, including at least food preparation and/or storage. Accommodations for eating purposes may or may not be available.
- 11 **MECHANICAL SERVICES BUILDING** — can primarily accommodate mechanical services, such as heating, cooling, or water treatment.
- 12 **VEHICLE GARAGE** — can primarily accommodate the storage of vehicles and/or vehicle repair functions.
- 13 **MAINTENANCE BUILDING** — can primarily accommodate maintenance services other than to vehicles. This includes both movable and built-in equipment as well as electrical, mechanical, life safety, and environmental systems that are part of this or other buildings.
- 14 **WAREHOUSE BUILDING** — is arranged to serve primarily as a storage building for any type of material or equipment except vehicles. For vehicle storage, use data entry 12 Vehicle Garage.
- 15 **MULTIPURPOSE SUPPORT BUILDING** — can accommodate some combination of services or functions, excluding instruction.
- 16 **DORMITORIES AND OTHER GROUP LIVING QUARTERS** — can be used primarily as living quarters by a number of people, such as dormitories, apartment houses, and duplex houses.
- 17 **SINGLE FAMILY DETACHED LIVING QUARTERS** — can be used primarily for living quarters by no more than one family or a limited number of roommates. This includes houses owned, leased, rented, or otherwise controlled by the LEA. Condominium units and apartments are accounted for in data entry 18 below. Duplexes are accounted for in data entry 16 above.
- 18 **SINGLE APARTMENTS AND CONDOMINIUMS** — can be primarily used for living quarters by no more than one family or a limited number of roommates, but

## Reference

number Data-Item Name and Definition; Data-Entry Code; Name, and Definition

is part of a larger building that is not entirely owned, leased, or rented or otherwise controlled by the LEA.

In this special case, the living quarters should be treated as a building. Enter all pertinent data in all appropriate data items in the 200 Series. The use of data entry 18 in this data item will tell the user of the property accounting information that this apartment or condominium is part of a larger building not under the control of the LEA.

- 98 **SHELL BUILDING** — a building with few or no interior walls or partitions, largely unfinished on the interior, on which construction has been stopped, and for which a particular interior design or plan has not been developed. Buildings under construction should be accounted for according to their design use.

99 **OTHER**

- 208 **PRINCIPAL USE OF BUILDING** — The primary purpose for which a building is *currently* used, regardless of the design or physical arrangement of the building.

**NOTE** — LEA's and SEA's that have an interest in categorizing building use (as opposed to building design) should develop categories that suit their needs. Some LEA's and SEA's are interested in very general information on building use (education, community use, investment, not in use), while others use information on space (room) usage to arrive at building use. For some agencies, an indication of grade levels in the building is sufficient (see data item 210), while, for others, a detailed breakdown similar to the design categories in data item 207 is useful.

This handbook sets forth a very general approach for categorizing building use. For additional ideas, some LEA's and SEA's may wish to refer to the classification of Functions in Handbook IIR (see appendix E for full bibliographic information).

The following codes are suggested:

- 1 **EDUCATION** — used primarily for instructional purposes, or purposes supporting the instruction function.
- 2 **COMMUNITY SERVICES** — used primarily for noninstructional services the LEA provides to the community, such as recreation or health services.
- 3 **INVESTMENT<sup>5</sup>** — held primarily in anticipation of gain from a future sale, or rented or leased.
- 4 **NOT IN USE** — used neither by the LEA nor any other education agency or community organization and not held for investment purposes.
- 9 **OTHER**

- 209 **AVAILABILITY OF BUILDING** — The extent to which a building is available for use. The following codes are suggested:

- 1 **FULLY OCCUPIED** — occupied by the LEA; little or no space available.
- 2 **PARTIALLY OCCUPIED** — occupied by the LEA, but additional space is available for use.
- 3 **OCCUPIED—SCHEDULED FOR DISPOSAL OR RETIREMENT** — partially or fully occupied by the LEA, but scheduled for disposal, permanent retirement, or an extended period out of service within the coming year.

<sup>5</sup>Ownership of buildings for investment purposes is legal in some States and not legal in others.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**200 Series: BUILDINGS — Continued**

- 4 VACANT, AVAILABLE FOR USE — unoccupied but available for use by the LEA.
- 5 VACANT, NOT AVAILABLE FOR USE — permanently retired, planned for disposal, condemned, or otherwise not available for use.
- 6 NOT AVAILABLE, LEASED OR RENTED — leased or rented to another party.
- 9 OTHER
- 210 **GRADES IN BUILDING** — A designation of the lowest and highest grades offered in building. A suggested method for representing grades K through 6 would be to record 00-06. Any LEA, which desires more precise information on the grades offered in a building, may want to list each grade housed. In any case, the following codes are suggested:
- 00 KINDERGARTEN
- 01 FIRST GRADE
- 12 SENIOR YEAR (12TH GRADE)
- 13 FRESHMAN IN COMMUNITY/JUNIOR COLLEGE (13TH YEAR)
- 14 SOPHOMORE IN COMMUNITY/JUNIOR COLLEGE (14TH YEAR)
- 20 EARLY CHILDHOOD/PRESCHOOL
- 30 ADULT/COMMUNITY/CONTINUING EDUCATION
- 98 UNGRADED — no distinction is made regarding grade level.
- 99 NOT APPLICABLE — building not used for instruction.
- 211 **STUDENT CAPACITY OF BUILDING** — The number of students that can be accommodated in the building for the school day according to existing State-approved standards, exclusive of multiple sessions. Student capacity of a given building is dependent upon existing standards or policies governing the operation of the school in question with respect to three major elements: student/teacher ratios, organization of the school, and educational program of the school. Once established, this figure should be changed only when the standards or policies regulating the three elements are definitely changed or when there is a change affecting student capacity as a result of additions to, or remodeling of, a building.
- 212 **OWNERSHIP OF BUILDING** — A designation of the agency or other entity owning the building. The following codes are suggested:
- 1 LEA-OWNED — owned by the LEA or under its control through a contract to purchase.
- 2 MUNICIPALLY OWNED — owned by a municipal unit of government (not the unit operating the schools) and used for LEA purposes.
- 3 AUTHORITY-OWNED — owned by a public school housing authority, used for LEA purposes.
- 4 OTHER PUBLIC OWNERSHIP — owned by a county, State, Federal, or other governmental agency and used for LEA purposes.
- 5 NONPUBLICLY OWNED — other than publicly owned, and used by an LEA or under its jurisdiction for LEA purposes.
- 6 SHARED OWNERSHIP — owned by two or more agencies, public or private.
- 9 OTHER

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

— **BUILDING ACQUISITION AND COST INFORMATION** —

213. **METHOD OF BUILDING ACQUISITION** — The means by which a building was obtained for use by an LEA. The following codes are suggested:
- 1 **CONSTRUCTION (BY CONTRACTOR)** — all or the greatest portion of the building constructed by an outside contractor or contractors.
  - 2 **CONSTRUCTION (BY LEA PERSONNEL)** — all or the greatest portion of the building constructed by LEA personnel.
  - 3 **PURCHASE** — acquisition of an existing building in exchange for cash or other valuable consideration, except property.
  - 4 **LEASE (RENT)** — obtained from the owner for a fixed period of time in consideration for periodic cash payments. Lease/purchase is included here until purchase is complete.
  - 5 **LOAN** — obtained for temporary use, either at no cost or for a token amount.
  - 6 **GIFT** — obtained permanently without consideration.
  - 7 **PROPERTY EXCHANGE** — obtained in exchange for another building or item of property.
  - 8 **BOUNDARY CHANGE** — appropriation of a building through expansion of LEA boundaries, including annexation, consolidation, or reorganization.
  - 9 **OTHER**
214. **NAME OF GENERAL CONTRACTOR** — The name of the general contracting firm that built the building, if a general contractor was involved.
215. **DATE CONSTRUCTION STARTED** — The date on which construction of the building was started, expressed in month-year form.  
For older buildings and buildings acquired by the LEA after they were completed, this date is unimportant.
216. **DATE CONSTRUCTION COMPLETED** — The date on which the construction of the building was completed and/or ready for occupancy, expressed in month-year form. For older buildings or buildings acquired by the LEA after they were completed and/or ready for occupancy, an estimate will suffice.
217. **COST OF BUILDING ACQUISITION** — The total cost to the LEA for acquiring a building, whether by construction, purchase, or other means. This includes cost of construction, cost for architectural and engineering services, cost for legal services, cost for educational consultative services, and certain miscellaneous building costs.  
If desired, Cost of Building Acquisition can be separated into its cost components for recording purposes. See chapter 6 for the following measures of cost: Cost of Building Acquisition, p. 91; Construction Cost of a Building, p. 90; Contract Cost of a Building, p. 90; Cost of Architectural and Engineering Services, p. 90; Cost of Educational Consultative Services, p. 92; Cost of Legal Services, p. 92; Cost of Building, Miscellaneous, p. 91.
218. **ANNUAL COST OF BUILDING LEASE** — The total lease cost or rent, in dollars, for a 12-month period.
219. **TERM OF BUILDING LEASE** — The period for which a lease is in force, expressed in years, months, or a combination of both.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 200 Series: BUILDINGS — *Continued*

- 220 **DATE OF BUILDING ACQUISITION** — The date on which a building was obtained for use by the LEA, expressed in month-day-year form. For leased or rented buildings, this is the date on which the lease or rent began.
- 221 **SOURCE OF FUNDS FOR BUILDING ACQUISITION** — The agency, governmental or otherwise, which appropriated the money used to acquire a building (construct, lease, rent, etc.). This data item should be compatible with the source of funds dimension used in the LEA's financial accounting system. There may be more than one source of funds for a given acquisition.
- 222 **EXPECTED USEFUL LIFE OF BUILDING** — The number of years a building is expected to fulfill its intended function. Useful life begins on the date of acquisition (data item 220), and is often used as the period over which depreciation is calculated.
- 223 **DEPRECIATION METHOD** — The method or formula for calculating the annual depreciation amount of a fixed asset. Straight-line is a common method in education accounting (cost less estimated salvage value, divided by useful life, equals annual depreciation) although other methods may be justified, depending on the circumstances.
- 224 **BOOK VALUE OF BUILDING** — The value of the building as shown on the owning agency's books. This is usually original cost less depreciation when depreciation can be determined.
- 225 **MARKET VALUE OF BUILDING** — The appraised or estimated dollar value for which the building currently could be sold. This primarily applies to relocatable buildings. A recent purchase or sale price of a similar item would be a good approximation.
- 226 **METHOD OF ESTIMATING MARKET VALUE** — The means by which Current Market Value is determined. The following codes are suggested:
- 1 **APPRAISAL** — a judgment of value by a person trained or experienced in determining property values.
  - 2 **SALE PRICE** — the price at which a similar building was sold.
  - 3 **OFFER TO PURCHASE** — a legal document representing an offer to purchase the building.
  - 9 **OTHER**
- 227 **REPLACEMENT COST OF BUILDING** — The cost, at current prices, to replace a building, including its built-in equipment with material and equipment of like kind and quality. (See Cost of Replacement, Buildings in chapter 6, p. 92)
- 228 **METHOD OF ESTIMATING REPLACEMENT COST** — The means by which replacement cost is determined. The following codes are suggested:
- 1 **BID** — bona fide quotation by a contractor.
  - 2 **APPRAISAL** — a judgment by a person trained or experienced in determining construction costs.
  - 9 **OTHER**
- 229 **INSURED VALUE OF BUILDING** — The dollar amount for which the building and built-in equipment are insured.
- 230 **INSURED VALUE OF BUILDING CONTENTS** — The dollar amount for which the building contents are insured.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

## — PHYSICAL CHARACTERISTICS OF BUILDING —

- 231 **EXTERIOR WALLS** — Construction materials that comprise *all or most* of the exterior walls. Exterior walls are nonbearing and are attached to a load-bearing portion of the structural system of the building. More than one data entry may apply. The following codes are suggested:
- 1 **WOOD**
  - 2 **BRICK VENEER** — building blocks or units typically made of fired clay and set in mortar or masonry cement.
  - 3 **OTHER MASONRY** — building blocks or units of material other than brick, such as concrete or stone, and typically set in mortar or masonry cement.
  - 4 **METAL**
  - 5 **PANEL WALL** — a nonbearing wall built between columns in skeleton construction and wholly supported at each floor; also called curtain walls and usually made of such materials as glass, gypsum, or plastics.
  - 6 **CONCRETE (POURED IN PLACE OR PRECAST)** — a building unit made from poured or precast concrete, in the shape of a slab rather than a brick or block (concrete blocks fall under 3 Other Masonry):
  - 8 **NONE** — bearing walls are also exterior walls.
  - 9 **OTHER**
- 232 **FLOOR FRAMING** — Construction materials that form the framing of all or most floors. More than one data entry may apply. The following codes are suggested:
- 1 **WOOD FRAMING** — wood joists supporting wood subfloor and a matched wood finished floor.
  - 2 **CONCRETE ON GRADE** — poured concrete at ground level.
  - 3 **WOOD ON STEEL** — wood joists and subfloor supported by steel girders.
  - 4 **CONCRETE SLAB ON STEEL FRAMING** — poured concrete supported by steel girders or framing.
  - 5 **CONCRETE SLAB ON CONCRETE FRAMING** — poured concrete supported by precast concrete girders or framing.
  - 6 **STEEL ON STEEL** — steel plates or sheets supported by steel girders or framing.
  - 9 **OTHER**
- 233 **FIXED INTERIOR WALLS (DIVISION WALLS)** — Primary construction materials used for the fixed interior walls. More than one data entry may apply. The following codes are suggested:
- 1 **WOOD FRAME**
  - 2 **MASONRY** — building blocks or units of material such as brick, concrete, or stone, and typically set in mortar or masonry cement.
  - 3 **METAL**
  - 9 **OTHER**

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**200 Series: BUILDINGS — Continued**

- 234 **ROOF FRAMING** — Construction materials that are used in the framing of the roof. The following codes are suggested:
1. **WOOD**
  2. **STEEL**
  3. **CONCRETE**
  9. **OTHER**
- 235 **ROOF DECK** — That portion of the roof construction to which the roof covering or membrane is applied and through which the loads on the roof are transmitted to the balance of the structure. The following codes are suggested:
1. **WOOD**
  2. **OTHER COMBUSTIBLE MATERIALS** — combustible material other than wood.
  3. **METAL**
  4. **OTHER NONCOMBUSTIBLE MATERIALS** — noncombustible materials other than metal.
- 236 **ROOF MEMBRANE** — Materials used to cover the roof deck. The following codes are suggested:
1. **TAR OR PITCH**
  2. **TILE**
  3. **SLATE**
  4. **METAL**
  5. **PLASTIC**
  6. **WOOD SHINGLES**
  7. **ASPHALT SHINGLES**
  8. **ASBESTOS**
  9. **OTHER**
- 237 **TYPE OF STRUCTURAL SYSTEM** — The type of principal structure of the building that provides the support of the building. The following codes are suggested:
1. **LOAD-BEARING WALLS** — comprised completely or primarily of walls that are an integral portion of the building and without which the building would not stand; such walls begin at the footings and support the floor(s) and/or roof, as well as lateral forces.
  2. **INFLATABLE** — comprised of a flexible outer membrane supported by internal air pressure.
  9. **OTHER**
- 238 **MATERIALS IN STRUCTURAL SYSTEM** — The primary type of materials comprising the structural system of the building. More than one data entry may apply. The following codes are suggested:
1. **STEEL** — type of construction in which the load of the building is carried on a steel framework.
  2. **CONCRETE** — type of construction in which the load of the building is carried on a reinforced concrete skeleton or framework.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 3 **LIGHT WOOD** — type of construction in which the load of the building is carried on a framework of wood whose structural members are of small dimensions (e.g., 2×4's).
4. **HEAVY WOOD** — type of construction in which the load of the building is carried on a framework of heavy wood beams, either solid or laminated.
- 9 **OTHER**
- 239 **MOBILITY OF BUILDING** — The following codes are suggested:
- 1 **PERMANENT (IMMOBILE) BUILDING** — a building designed for and constructed on a specific site and not intended to be moved.
- 2 **RELOCATABLE BUILDING** — a building designed and constructed so that it can be disassembled and transported to another location, or transported to another location without disassembling (self-propelled structures such as mobile classrooms are not movable buildings; they are classed as Vehicles and are accounted for in the 400 Series as equipment.)
- 240 **GROSS FLOOR AREA OF BUILDING** — The sum of the areas at each floor level included within the principal outside faces of exterior walls, neglecting architectural setbacks or projections. Include all stories or areas having floor surfaces with clear standing head room (6 feet 6 inches [1.98 meters] minimum) regardless of their use. Include mezzanines, balconies, and library stack floors only to the extent of their actual floor area; do not include unenclosed areas under the first floor. Where a ground level or intermediate story, or part thereof, is left unenclosed, consider the gross area of the unenclosed story as the projected area of the story above. Exclude all unroofed areas and unenclosed roofed-over spaces. Unenclosed roofed areas that have been included in original cost contracts can be excluded on a computed or estimated basis for the development of comparative data of gross building areas and costs.<sup>6</sup> (See Area of Building, Gross Floor, in chapter 6, p. 87).

**NOTE**— Data items 241-245 deal with assignable spaces only. If an LEA wishes to establish data items at the building level for nonassignable spaces, data item 304, Type of Space provides a suggested categorization for such space. See data item 304 (data entries 2100-2900), p. 71.

- 241 **TOTAL ASSIGNABLE FLOOR AREA OF BUILDING** — The total area in square feet (square meters) of all space available for assignment to, or use by, building occupants to carry out their functions and responsibilities. Assignable space consists of regular instructional space, special instructional space, learning resources space, multiple-purpose space, support space, and other assignable space. See data item 304 (data entries 1000, 1100, 1200, 1300, 1400, 1500, and 1900) on p. 67 for definitions of these types of assignable spaces. Circulation, custodial, mechanical, and structural spaces are considered nonassignable spaces and are excluded. See data item 304 (data entries 2000, 2100, 2200, 2300, and 2400) on p. 71 for definitions of these types of nonassignable spaces. See also the definition of Floor Area of a Space in data item 302, p. 67.
- 242 **TOTAL FLOOR AREA OF REGULAR INSTRUCTIONAL SPACE** — The total area in square feet (square meters) of all regular instructional space in a building, including any adjunct space opening into and serving regular instructional space. See data item 304 (data entry 1100) on p. 67 for the definition of Regular Instructional Space. See also the definition of Floor Area of a Space in data item 302, p. 67.

<sup>6</sup>"American Standard Methods of Determining Areas in School Buildings." American Standards Association, Inc. (now known as the American National Standards Institute, Inc. (ANSI)) New York, approved August 4, 1958, p. 5 and p. 7.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

## 200 Series: BUILDINGS — Continued

- 243 **TOTAL FLOOR AREA OF SPECIAL INSTRUCTIONAL SPACE** — The total area in square feet (square meters) of all special instructional space in a building, including any adjunct space opening into and serving special instructional space. See data item 304 (data entry 1200) on p. 67 for the definition of Special Instructional Space. See also the definition of Floor Area of a Space in data item 302, p. 67.
- 244 **TOTAL FLOOR AREA OF LEARNING RESOURCES SPACE** — The total area in square feet (square meters) of all learning resources space in a building, including any adjunct space opening into and serving learning resources space. See data item 304 (data entry 1300) on p. 69 for the definition of Learning Resources Space. See also the definition of Floor Area of a Space in data item 302, p. 67.
- 245 **TOTAL FLOOR AREA OF MULTIPLE-PURPOSE SPACE, SUPPORT SPACE, AND OTHER ASSIGNABLE SPACE** — The total area in square feet (square meters) of all multiple-purpose space, support space, and other assignable space in a building, including any adjunct space opening into and serving such space. See data item 304 (data entry 1400) on p. 69 for the definition of Multiple-Purpose Space, data item 304 (data entry 1500) on p. 70 for the definition of Support Space, and data item 304 (data entry 1900) on p. 71 for the definition of Other Assignable Space. See also the definition of Floor Area of a Space in data item 302, p. 67.
- 246 **NUMBER OF STORIES (FLOORS)** — The number of stories in a building. A story is defined as a group of rooms on the same floor or level, or a floor consisting of one room, having clear standing head room of at least 6 feet 6 inches (1.98 meters) and whose floor is at or above grade level along at least one entire side. "At or above grade level" means that if the horizontal plane of the floor were to be extended on the side in question, no land within 20 feet (6.09 meters) of the building would be above this plane.
- 247 **AREA OF DISASTER SHELTER** — The area in square feet (square meters) enclosed by a disaster protection area that meets standards of the State or Federal agency responsible for natural disaster protection.
- 248 **AVAILABILITY OF BUILDING ENTRANCES FOR THE HANDICAPPED** — Availability of primary entrances that are ground level or have ramps with hand rails (the slope of such ramps should not be greater than 1 foot in height for every 12 feet in length.)<sup>7</sup> The following codes are suggested:
- 1 YES
  - 2 NO
- 249 **ACCESSIBILITY OF INSTRUCTION LOCATIONS TO THE HANDICAPPED** — Either the building is single story, or an elevator is provided on the entry level for access to all other levels in which instruction is given.<sup>7</sup> The following codes are suggested:
- 1 YES
  - 2 NO
- 250 **AVAILABILITY OF TOILET FACILITIES FOR THE HANDICAPPED** — Availability of toilet stalls, accompanied by grab bars and can accommodate wheel chairs.<sup>7</sup> The following codes are suggested:
- 1 YES
  - 2 NO

<sup>7</sup>Data items 248-251 are adapted from form OE/CR 102, DHEW/Office of Education/Office of Civil Rights.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

251 **AVAILABILITY OF 32-INCH DOORS** — Availability of doors that are wide enough to allow wheelchair passage. This requires doorways with clear openings of at least 32 inches when the door is open.<sup>7</sup> The following codes are suggested:

- 1 YES
- 2 NO

— *MECHANICAL, ELECTRICAL, ENVIRONMENTAL, AND  
LIFE SAFETY SYSTEMS IN BUILDING* —

252 **LOCATION OF HEATING SOURCE** — An indication of whether the heat for a building is supplied by a single (central) source or multiple sources. The following codes are suggested:

- 1 **CENTRAL** — all heated portions of the building are supplied by a single heating source. The heat source may be located inside or outside the building.
- 2 **LOCAL ZONE** — heat is supplied by two or more heating units, each of which is designed and installed to function independently as a central heating unit for a portion of the building only. This part of the building should be at least two rooms or more in size.
- 3 **INDIVIDUAL (ROOM) HEATERS** — heat sources that heat single rooms, such as space heaters or stoves, excluding radiant panels.
- 4 **COMBINATION** — a combination of local zone and individual heating units.
- 9 **OTHER**

253 **TYPE OF HEATING SYSTEM** — The method by which the heating medium (see data item 255 Heating Medium) is heated and delivered throughout the room(s) or building. The following codes are suggested:

- 1 **RADIATORS AND CONVECTORS** — a heating delivery system that has dispensing units, such as radiators, convectors, or unit heaters in the rooms to be heated.
- 2 **UNIT VENTILATORS** — a heating delivery system that uses an outside air supply and a combined heating and ventilating unit in the form of a convector with a motor-driven fan and with or without automatic controls.
- 3 **GRAVITY WARM AIR FURNACE** — a heating delivery system in which furnace-generated heat is absorbed by air circulating around the furnace unit and carried to the rooms by natural convection.
- 4 **FAN BLAST OR FORCED AIR** — a heating delivery system in which air is fan-driven over heated surfaces and then delivered to the rooms.
- 5 **RADIANT PANEL** — a heating delivery system that uses heating pipes, ducts, or electric wire embedded or suspended in large sections or panels of wall, floor, or ceiling surfaces for heating the rooms.
- 6 **SPLIT SYSTEM** — a heating delivery system that combines a forced-air system with in-the-room radiation.
- 7 **ROOM HEATERS** — space heaters, stoves, or similar type heaters, excluding radiant panels, each self-contained and each heating a room or portion of a room.
- 8 **INTEGRATED HEATING, VENTILATION AND AIR CONDITIONING (HVAC) DELIVERY SYSTEM**
- 9 **OTHER**

<sup>7</sup>Data items

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 200 Series: BUILDINGS — *Continued*

- 254 **PRIMARY ENERGY SOURCE FOR HEAT** — The principal energy source consumed on the LEA premises for the purpose of supplying heat to the heating medium (see data item 255 Heating Medium). The following codes are suggested:
- 1 WOOD
  - 2 COAL
  - 3 NATURAL GAS
  - 4 LP GAS
  - 5 OIL
  - 6 ELECTRICITY
  - 7 SOLAR
  - 9 OTHER
- 255 **HEATING MEDIUM** — The physical substance that transmits heat from the heating source to the area to be heated. Heating systems that produce heat directly in the area to be heated, such as radiant panels, space heaters, or stoves have no heating medium. The following codes are suggested:
- 1 WATER — includes both hot water and steam.
  - 2 AIR — include systems where air is heated at a location other than the area to be heated and then transmitted to the destination by pipes, ducts, or other means.
  - 3 ALCOHOL-BASE — any substance with an alcohol base, such as glycol.
  - 4 NOT APPLICABLE — applies to heating systems that produce heat at the room or area to be heated, such as radiant panels, space heaters, or stoves.
  - 9 OTHER
- 256 **CAPACITY OF HEATING SYSTEM** — The current output or the rated output of a heating system, usually measured in British Thermal Units (BTU's).
- 257 **TYPE OF STANDBY HEATING SYSTEM** — A brief description of the type of standby heating system, if any. If none, record "none available."
- 258 **LOCATION OF COOLING SOURCE** — An indication of whether the cooling for the building is provided by a single (central) source or multiple sources. The following codes are suggested:
- 1 CENTRAL — all cooled portions of the building are supplied by a single cooling source. The cooling source may be located inside or outside the building.
  - 2 LOCAL ZONE — cooling is provided by two or more cooling units, each of which is designed and installed to function independently of the other units as a central cooling unit for a given part of the building; this part of the building should be at least two rooms or more in size.
  - 3 INDIVIDUAL (ROOM) UNITS — cooling sources that cool single rooms or portions of rooms, such as window air-conditioners.
  - 4 COMBINATION — a combination of local zone and individual cooling units.
  - 9 OTHER
- 259 **PRIMARY ENERGY SOURCE FOR COOLING** — The principal energy source consumed at the school plant for the purpose of cooling. The following codes are suggested:
- 1 NATURAL GAS
  - 2 LP GAS

Reference  
number

Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 3 OIL  
4 ELECTRICITY  
5 SOLAR  
9 OTHER
- 260 **CAPACITY OF COOLING SYSTEM** — The current output or rated output of a cooling system, usually measured in British Thermal Units (BTU's).
- 261 **TYPE OF VENTILATION** — The primary means by which air is circulated into or out of the building. The following codes are suggested:
- 1 WINDOW VENTILATION — open windows provide the only ventilation in the building; no fans or blowers are used.  
2 GRAVITY VENTILATION — nonmechanical duct system for intake and exhaust.  
3 MECHANICAL EXHAUST — fans or blowers pull air from building to outside.  
4 MECHANICAL SUPPLY — fans or blowers force outside air into building.  
5 BOTH MECHANICAL EXHAUST AND SUPPLY — certain fans or blowers pull air from building to outside while other fans or blowers force outside air into building.  
9 OTHER
- 262 **COMBINED HVAC SYSTEM** — An indication of whether the primary heating and cooling system for the building is integrated into a combined heating, ventilating, and air-conditioning (HVAC) system. The following codes are suggested:
- 1 YES  
2 NO
- 263 **SOURCE OF WATER FOR BUILDING** — The sole or primary source from which the building derives its water. The following codes are suggested:
- 1 LEA-OWNED — any water source owned by the LEA, usually a drilled or dug well.  
2 OTHER PUBLIC — the water source supplying the surrounding community and not owned or controlled by the LEA.  
9 OTHER
- 264 **SOURCE OF SEWAGE TREATMENT/DISPOSAL SERVICE FOR BUILDING** — The sole or primary source of sewage treatment and/or disposal services. The following codes are suggested:
- 1 LEA-OWNED — owned and operated by the LEA.  
2 OTHER PUBLIC — owned and operated by a public body other than the LEA.  
3 PRIVATE — owned by a nonpublic entity.  
9 OTHER
- 265 **SOURCE OF ELECTRICAL SUPPLY FOR BUILDING** — The primary source of electricity for the building. The following codes are suggested:
- 1 LEA-OWNED — electrical generating equipment owned by the LEA.  
2 OTHER PUBLIC — electrical generating equipment that provides electricity to the building is owned by a public agency other than the LEA.  
3 PRIVATE — electrical generating equipment that provides electricity to the building is owned by a private entity.  
9 OTHER

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

## 200 Series: BUILDINGS — Continued

- 266 **TYPE OF EMERGENCY ELECTRICAL SUPPLY** — The type of emergency electrical supply that is available to the building, regardless of its location. The following codes are suggested:
- 1 NONE
  - 2 GENERATOR
  - 3 BATTERY
  - 9 OTHER
- 267 **TYPE OF COMMUNICATION SYSTEMS** — Built-in communication equipment used in instructional and/or noninstructional activities. The following codes are suggested (more than one may apply):
- 1 **TELEPHONE** — a system of telephones that can be used for communications within the building.
  - 2 **OTHER AUDIO SYSTEMS** — any built-in equipment other than telephones that may be used for the reception, recording, transmission, and/or reproduction of sound only.
  - 3 **TELEVISION** — any built-in equipment that may be used for the reception, recording, transmission, and/or reproduction of television signals.
  - 4 **COMPUTER TERMINAL** — built-in computer terminals with either printed or cathode ray tube displays.
  - 9 **OTHER**
- 268 **COVERAGE OF COMMUNICATION SYSTEMS** — The extent to which a communication system can reach spaces that house instruction or student personnel, and the manner in which the communication is achieved. The following codes are suggested:
- 1 **SIMULTANEOUS CALL, COMPLETE COVERAGE** — a call or communication reaches all areas housing instruction and student personnel simultaneously.
  - 2 **SIMULTANEOUS CALL, PARTIAL COVERAGE** — a call or communication reaches only a portion of the areas housing instruction and student personnel simultaneously.
  - 3 **INDIVIDUAL CALL, COMPLETE COVERAGE** — a call or communication can reach any one room housing instruction or student personnel without reaching other rooms.
  - 4 **INDIVIDUAL CALL, PARTIAL COVERAGE** — a call or communication can reach one-room housing instruction or student personnel without reaching other rooms, but this is only possible for a portion of such rooms in a building.
  - 5 **TWO-WAY COMMUNICATION, COMPLETE COVERAGE** — communication can take place between the communication center and any room housing instruction or student personnel.
  - 6 **TWO-WAY COMMUNICATION, PARTIAL COVERAGE** — communication can take place between the communication center and some of the rooms housing instruction or student personnel.
  - 7 **ROOM-TO-ROOM COMMUNICATION, COMPLETE COVERAGE** — communication can take place between any two rooms that house instruction or student personnel, and/or the communication center.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 8 **ROOM-TO-ROOM COMMUNICATION, PARTIAL COVERAGE** — communication can take place between rooms that house instruction or student personnel, and/or the communication center, but only for a portion of such rooms.
- 9 **OTHER**
- 269 **SAFETY AND SECURITY SYSTEMS** — Built-in equipment or systems used to detect and/or deter the occurrence of fires and/or other public safety or security problems. More than one data entry may apply to a building. The following codes are suggested:
- 1 **FIRE ALARMS** — a network of devices that can be manually triggered to emit a warning signal.
  - 2 **HEAT/SMOKE DETECTORS** — a network of devices that automatically emit a warning signal when the amount of heat or smoke in the immediate vicinity rises past a predetermined level.
  - 3 **AUTOMATIC SPRINKLERS** — a network of devices, usually mounted in ceilings, that spray water when the amount of heat in the immediate vicinity rises past a predetermined level.
  - 4 **FIRE HOSE CABINETS** — cabinets, usually wall-mounted, containing a hose connected to the water supply of the building or to a special fire protection water supply.
  - 5 **FIRE PROTECTION WATER SUPPLY** — availability of sufficient amounts of water, over and above that required for normal operation of the building, to fight fires that may occur in the building.
  - 6 **FIRE EXTINGUISHERS** — devices, typically portable, containing a liquid or dry chemical substance under pressure to be used for fighting fires that occur in the building (fire hose cabinets are excluded, see data entry 4).
  - 7 **POLICE OR FIRE CALL BOX(ES)** — a device or devices that can be triggered to summon police or firemen, excluding telephones.
  - 8 **BURGLAR (INTRUSION) ALARM(S)** — a device or network of devices that emit a warning signal when the doors, windows, or other entrances to the building to which they are attached are tampered with.
  - 9 **OTHER**

**NOTE** — An LEA may wish to extend this suggested coding scheme to also indicate the extent to which existing safety and security systems cover the building. For example, whereas the data entry 4 would simply indicate that automatic sprinklers were present in the building, 40 could be used to indicate that the entire building was covered, while 45 might indicate that only a portion of the building was covered. There are many other options, depending on the information that the LEA wishes to record.

For each safety or security system indicated in data item 269, LEA's may wish to include a corresponding date of last inspection.

- 270 **AVAILABILITY OF SIMULTANEOUS VISUAL AND AUDIBLE WARNING SIGNALS FOR USE IN CASE OF FIRE** — Availability of separate or combined systems for warning both sight-impaired and hearing-impaired persons of fire. A visual warning signal may be a sign that flashes on and off.<sup>8</sup> The following codes are suggested:

- 1 YES
- 2 NO

<sup>8</sup>Data item 270 is adapted from form OE/CR 102, DHEW/Office of Education/Office of Civil Rights.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**200 Series: BUILDINGS — Continued****— BUILDING REPAIR AND MAINTENANCE INFORMATION —**

- 271 **EXPLANATION OF BUILDING REPAIR OR MAINTENANCE WORK PERFORMED** — The type of work performed, and a description of the portion of the building on which the work was performed (roof, walls, floor, HVAC system, electrical system, etc.).
- 272 **DATE BUILDING REPAIR OR MAINTENANCE WORK COMPLETED** — The date on which repair or maintenance work was completed, expressed in month-date-year form.
- 273 **COST OF BUILDING REPAIR OR MAINTENANCE WORK** — The cost, expressed in dollars, of repair or maintenance work performed on the building. This cost figure does not include the costs of modifications (alteration, renovation, or remodeling) to a building.

**— ALTERATION, RENOVATION, AND REMODELING —**

NOTE — Data items 274, 275, 276, and 277 apply to each separate alteration, renovation, or remodeling job. All four data items should be completed for each such job that significantly alters the building or has a significant cost to the LEA. If a particular alteration, renovation, or remodeling job causes any data recorded elsewhere in the LEA's property accounting system to change, these data should be revised.

- 274 **EXPLANATION OF BUILDING MODIFICATION** — A brief description of the type of alteration, renovation, or remodeling work done, including identification of the portion of the building affected.
- 275 **DATE OF BUILDING MODIFICATION** — The date, in month-day-year form, on which alteration, renovation, or remodeling was completed.
- 276 **COST OF BUILDING MODIFICATION** — The cost, expressed in dollars, of alteration, renovation, or remodeling work performed on a building. This cost figure does not include the costs of repair and maintenance to a building.
- 277 **SOURCE OF FUNDS FOR BUILDING MODIFICATION** — The agency, governmental or otherwise, which appropriated the money used to alter, renovate, or remodel a building. This item should be compatible with the source-of-funds dimension used in the LEA's financial accounting system. There may be more than one source of funds for a given modification job.

**— DISPOSITION OF BUILDING —**

NOTE — Disposition data are typically not part of active building files, but should be made part of historical building files.

- 278 **REASON FOR BUILDING DISPOSITION** — An explanation for the disposition of a building. The following codes are suggested:
- 1 **TECHNICAL OBSOLESCENCE** — no longer useful or no longer efficient because of new technical requirements for buildings.
  - 2 **NO LONGER SERVICEABLE** — worn out beyond serviceability or repair.
  - 3 **NOT COST EFFECTIVE** — less costly to dispose of than to maintain for use.
  - 4 **END OF LEASE** — termination of lease agreement.
  - 5 **LOAN RECALLED** — temporary use of building terminated.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 6 CASUALTY LOSS — destroyed or rendered useless by a casualty, such as fire, flood, or earthquake.
- 7 ~~NO LONGER NEEDED BY LEA~~
- 9 OTHER
- 279 DATE OF BUILDING DISPOSITION — The date on which the disposal of a building was completed, expressed in month-day-year form.
- 280 METHOD OF BUILDING DISPOSITION — The means by which a building is disposed. The following codes are suggested:
- 1 SALE — released for cash or other valuable consideration.
  - 2 GIFT — released without receiving payment or other consideration.
  - 3 RETURN TO LENDER OR LESSOR — released to the entity that originally donated, leased, or rented the building to the LEA.
  - 4 DEMOLITION — purposeful destruction by the LEA or its contractors.
  - 9 OTHER
- 281 NET PROCEEDS FROM BUILDING DISPOSITION — The dollar value received from the disposal of a building.
- 282 RECEIVING FUND FOR BUILDING DISPOSITION PROCEEDS — The fund into which the proceeds from the disposal of a building are deposited. This data item should be compatible with the Source of Funds dimension used in the LEA's financial accounting system. There may be more than one receiving fund for a given disposal transaction.

## OTHER POTENTIALLY USEFUL BUILDING-RELATED DATA ITEMS

The following list has been included as a source of ideas for developing additional data items for a building information file. This list is not exhaustive; other possibilities exist.

- TELEPHONES (number of lines, sets, jacks)
- ELEVATORS (number, type)
- MASTER CLOCK (yes, no)
- FIRE INSURANCE RATING
- ROOF AREA
- ROOF WARRANTY (termination date)
- CONDITION OF BUILDING
- PORTION OF BUILDING HEATED/COOLED
- MECHANICAL AND ELECTRICAL SYSTEMS (date of installation, date of renovation or replacement, date of inspection)
- EMERGENCY LIFESAVING EQUIPMENT (type, location)
- COMPLIANCE WITH CODES AND STANDARDS (for example, Occupational Safety and Health Administration, U.S. Department of Labor (OSHA), health department, etc.)

The following kinds of information may be useful to LEA's that are considering collecting information on energy conservation. As in the list above, these are only suggestions; a number of other possibilities exist. Also, data items 252-266 deal with energy-related information.

It should be noted that at the time of publication of the handbook, little has been done to standardize energy-related terminology and techniques for energy conservation measurement.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 200 Series: BUILDINGS — Continued

- INSULATION IN ROOF, WALLS, FLOOR (type, amount)
- EXTERIOR GLASS (type, amount)
- FUEL STORAGE CAPACITY (type, amount)
- ENERGY USE RATING OF BUILDING (no standard technique is agreed upon at this time)
- ARE FUEL SUPPLIES INTERRUPTIBLE? (yes, no, type)
- FLUE ANALYSIS (date of last analysis; results)
- ENERGY AUDIT (date of last analysis; results)

### 300 Series: SPACES (within buildings)

The term space is used in this handbook to describe the areas within a building. As such, the space concept allows for a departure from the more traditional approach of accounting for the area within a building in terms of rooms.

The concepts of space and room are closely related, but describing a building in terms of spaces provides somewhat more flexibility. A room is defined as a space enclosed with walls or partitions, of fixed or movable type, that provide an acceptable sound barrier. A space, on the other hand, does not have to be bounded on all sides by walls or partitions. For the purposes of this handbook, a space is defined as an area within a building that is bounded by a floor, a ceiling at least 6 feet 6 inches (1.98 meters) in height,<sup>9</sup> and on the sides by vertical planes that may be real (walls, partitions) or imaginary (for example, open classroom spaces, separated by floor markings only).

In many buildings, LEA's will find it most practical to follow the traditional approach and designate each room as one space. In others, it may be more useful to divide a room into several spaces (for example, a very large multipurpose room used by several groups of students at once). In some cases, it might be useful to designate a combination of two or more rooms as space. The designation of spaces within a building is most appropriately performed at the level of the LEA or individual school. The following guidelines can assist in identifying and distinguishing between different spaces:

1. Areas with reasonably different design features, reasonably different types of built-in equipment, and/or reasonably different po-

tential uses may best be accounted for as separate spaces.

2. Areas that are adjacent and have similar design features, similar types of built-in equipment, and/or a similar range of potential uses, may best be accounted for as one space.
3. Areas separated by walls or partitions, regardless of their similarity, may best be accounted for as separate spaces.

An *adjunct* is a space, usually small in size, which provides support service to a larger and, typically, adjacent space. Examples of adjuncts are closets, storage rooms, dressing rooms, ticket booths, and vaults. Adjuncts are usually entered only through the space or spaces they serve, rather than from hallways or corridors. The principal exception is when offices or other spaces are entered from a central reception room. Such spaces typically would not be classified as adjuncts, even though they are entered only from the reception room.

In accounting for spaces within a building, an adjunct normally would be accounted for as part of the space it serves rather than as a separate space. For example, assume that a particular classroom is 500 square feet in area and has one adjoining closet that is 15 square feet in area, for a total of 515 square feet. In this case, "515" would be entered in data item 302 Floor Area of Space and "15" would be entered in data item 313 Floor Area of Adjunct.

While the 300 Series provides for recording information about areas inside a building, the 100 Series can accommodate information about areas outside (see data items 113-120).

The data items in the 300 Series can accommodate information on all spaces within buildings owned, leased, rented, or otherwise controlled by LEA's.

<sup>9</sup>Local codes for minimum ceiling height take precedence.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**300 Series: SPACES (within buildings)****— SPACE IDENTIFICATION —**

- 301 **SPACE NUMBER** — A numerical designation of a space within a building. This data item may be renamed "ROOM NUMBER" if an LEA chooses to have its space designations correspond directly to existing rooms.

**— DESIGN CHARACTERISTICS —**

- 302 **FLOOR AREA OF A SPACE** — The total area in square feet (square meters) measured between the principal wall faces at or near floor level, plus wall case or alcove spaces, or both, opening into and designed to serve the activity carried on in the space. Structural space is excluded. Adjuncts that open into and serve the space are included.<sup>10</sup> See data item 304 (data entry 2400), p. 71, for the definition of Structural Space. See data item 312, p. 74, for the definition of Adjunct.
- 303 **SPACE DIMENSIONS** — The approximate length, width, and height of a space, in feet (meters), measured between the principal wall faces at or near floor level, plus wall case and/or alcove areas.
- 304 **TYPE OF SPACE** — The primary purpose or use to which a space can be put, as determined by its design characteristics (physical layout and built-in systems and equipment), regardless of its current use.<sup>11</sup>

NOTE — In some cases, it may be difficult to decide whether to classify a space as instructional, support, or as an adjunct (a photographic darkroom is a suitable example). Often, the difference between instructional and support space is the number of students the space will accommodate and whether the environment (lighting, availability of necessary equipment, etc.) is suitable for learning. An adjunct may usually be differentiated from other spaces by its small size and the fact that many adjuncts may be entered only through the space they serve.

The following codes are suggested:

- 1000 **ASSIGNABLE SPACE** — a space that can be used by the building occupants to carry out their functions and responsibilities. Circulation, custodial, mechanical, and structural spaces are considered nonassignable spaces for the purposes of this handbook (see data entry 2000 below).<sup>1</sup>
- 1100 **Regular Instructional Space** — a space designed primarily or exclusively for instruction but has no special built-in equipment (such as would be found in a physics or chemistry laboratory, for example) or other specialized features that limit its use to specific subject-matter areas.
- 1200 **Special Instructional Space** — a space designed to serve specialized learning activities through the use of special built-in equipment (such as the sinks and work benches usually found in a chemistry laboratory)

<sup>10</sup>Adapted from "American Standard Methods of Determining Areas in School Buildings." American Standards Association, Inc. (now known as the American National Standards Institute, Inc.), New York, approved August 4, 1958, p. 6.

<sup>11</sup>LEA's wishing to collect data on *current use* of spaces within a building may wish to add a new data element based on the classification of Functions in Handbook 11R, pp. 35-49, together with the classification of Services Supporting Instruction, pp. 90-96, and Subject-Matter Areas, pp. 153-256, in Handbook VI. Appendix E contains full bibliographic references for these handbooks.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**300 Series: SPACES (within buildings) — Continued**

or other special features (such as the natural gas or LP gas hookups usually found in a chemistry laboratory or the tiered floor arrangements and accoustical design usually found in a band room). Instructional spaces that have no such special features or built-in equipment should be accounted for under 1100 Regular Instructional Space.

- 1201 **Athletic/Physical Education Space** — a space designed and provided with special built-in equipment for physical education activities or for sports and games involving athletic competition, including indoor swimming pools.
- 1202 **Business Education Space** — a space designed and/or provided with special built-in equipment or special connections for such equipment (such as typewriters, calculators, and business machines) for learning activities in such subject-matter areas as Business or Distributive Education.
- 1203 **Family and Consumer Education (Home Economics) Space** — a space designed and/or provided with special built-in equipment (such as stoves, refrigerators, and sinks) for learning activities involving the varied aspects of food, clothing, and shelter, with particular emphasis on consumer education; management of money, time, energy, and human resources; and human relationships focused on child growth and development, family relationships, and family health.
- 1204 **Industrial Arts Space** — a space designed and/or provided with special built-in equipment for developing manipulative and related skills. Industrial Arts spaces include agriculture, electrical, metal, wood, general industrial arts, automotive, etc.
- 1205 **Kindergarten Space** — a space designed and/or provided with special built-in equipment for use by a group or class that is organized to provide educational experiences for children for the year or years preceding the first grade.
- 1206 **Mathematics Laboratory** — a space designed and/or provided with special built-in equipment for learning activities in the field of mathematics.
- 1207 **Media-Based Instructional Laboratory** — a space designed and/or provided with special built-in equipment for learning activities dependent upon instructional media (such as films, printed materials, records, tapes, computer-assisted instruction), for example, a language laboratory.
- 1208 **Music Space** — a space designed and/or provided with special built-in equipment for learning activities involving choral or instrumental music.
- 1209 **Planetarium** — a space designed and/or equipped for learning activities involving the projection of various celestial

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- and/or terrestrial images and effects of a particular time and place on the walls and/or ceiling of the space.
- 1210 **Science Laboratory** — a space designed and/or provided with special built-in equipment for learning activities involving student experimentation, observation, or participation in the sciences. Science laboratories include biology, chemistry, physics, general science, etc.
- 1211 **Special Instructional Space for Exceptional Children** — a space designed and/or provided with special built-in equipment for providing instruction to students with particular physical or mental disabilities.
- 1212 **Computer/Data-Processing Space (Instructional)** — a space designed and/or provided with special built-in equipment for learning activities dealing with the use, operation, or maintenance of computers and/or peripheral devices (tape drives, card readers, etc.).
- 1213 **Darkroom (Instructional)** — an enclosed space designed and/or provided with built-in equipment for learning activities dealing with the printing and processing of photographic films and papers.
- 1214 **Motion Picture Studio (Instructional)** — a space designed and/or provided with special built-in equipment for learning activities dealing with the staging and filming of motion pictures.
- 1215 **Radio Studio (Instructional)** — a space designed and/or provided with special built-in equipment for learning activities dealing with radio broadcasting.
- 1216 **Sound Studio (Instructional)** — a space designed and/or provided with special built-in equipment for learning activities dealing with the recording of sound.
- 1217 **Television Studio (Instructional)** — a space designed and/or provided with special built-in equipment for learning activities dealing with the production of television programs.
- 1299 **Other Special Instructional Space** — any special instructional space not given above.
- 1300 **Learning Resources Space** — a space designed or provided with special built-in equipment for activities related to the development and supply of learning resources (particularly materials and devices) and for learning activities. Examples include, if the above criteria are met, spaces referred to as educational media centers, libraries, instructional materials centers, and learning resources centers (see Handbook X, *Educational Technology: A Handbook of Standard Terminology and a Guide for Recording and Reporting Information About Educational Technology* for discussions of these terms).
- 1400 **Multiple-Purpose Space** — a space designed for a number of purposes that may include both instruction and support activities.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**300 Series: SPACES (within buildings) — Continued**

- 1410 **Auditorium** — space designed and constructed with a built-in stage, often having a sloping floor and fixed seating, for use primarily as an assembly center.
- 1420 **Cafeteria** — a space designed and equipped primarily for the preparation, serving, and eating of food.
- 1430 **Cafetorium** — a space designed for the combined functions that might normally be served by a separate cafeteria and auditorium.
- 1440 **Gymnasium** — a space designed specifically for the combined functions that might normally be served by a separate gymnasium and auditorium.
- 1490 **Other Multiple-Purpose Space** — any multiple-purpose space not given above.
- 1500 **Support Space** — a space designed and/or provided with special built-in equipment for purposes other than instruction.

NOTE — Several spaces below have counterparts among the instructional spaces in data entry 1200 (p. 67). See the note under 304 Type of Space for distinction between Support Space and Instructional Space.

- 1501 **Computer/Data-Processing Space** — a space that houses a computer (central processing unit) and/or certain peripheral devices (tape drives, card readers, etc.).
- 1502 **Conference Room** — an enclosed space (room) used primarily for meetings and similar activities, but not for instructional purposes.
- 1503 **Darkroom** — an enclosed space designed and/or provided with special built-in equipment for the printing and processing of photographic films and papers.
- 1504 **Equipment Room** — an enclosed space designed and/or provided with special built-in equipment primarily for the storage and distribution of instructional equipment.
- 1505 **Health-Care Space** — a space designed and/or provided with special built-in equipment primarily for the provision of health-care services.
- 1506 **Maintenance and Repair Shop** — a space designed and/or provided with special built-in equipment primarily for the repair, maintenance, or manufacture of equipment, vehicles, or other items used by the LEA.
- 1507 **Motion Picture Studio** — a space designed and/or provided with special equipment for the staging and filming of motion pictures.
- 1508 **Office** — a space designed for a person or persons working at a desk or table and not involved in instruction or learning activities.

Reference  
number

Data Item Name and Definition; Data-Entry Code, Name, and Definition

- Offices include rooms designed or equipped for other purposes which incidentally contain a desk(s) or table(s), such as regular instructional space, laboratories, or learning resource centers.
- 1509 **Projection Room** — a space adjacent to and interfacing with a viewing area and with the necessary design and/or built-in equipment for projecting materials on a screen in the viewing area.
- 1510 **Radio Studio** — a space designed and/or provided with special built-in equipment primarily for radio broadcasting.
- 1511 **Residential Space** — a space designed and/or equipped to serve as all or part of a residence.
- 1512 **Sound Studio** — a space designed and/or provided with special built-in equipment, primarily for recording sound.
- 1513 **Storage Space** — a space that is limited by its design to storage functions.
- 1514 **Television Studio** — a space designed and/or provided with special built-in equipment for the staging and production of television programs.
- 1515 **Vehicle-Storage Space** — a space designed to house or store primarily vehicles, such as garages, boathouses, and airport hangars.
- 1580 **General Support Space** — a space designed to be flexible in use; for example, a room that could be used for storage, meetings, or an office, depending on the needs of the LEA.
- 1590 **Other Support Space** — any support space not given above.
- 1900 **Other Assignable Space** — any assignable space not given above.
- 2000 **NONASSIGNABLE SPACE** — any space that is not classified as assignable but is necessary for the general operation of the building, including primarily circulation, custodial, mechanical, and structural space.
- 2100 **Circulation Space** — space required for physical access to some subdivision of space, whether directly bounded by partitions or not. This includes corridors, elevator shafts, escalators, fire towers, stairways, loading platforms, elevator lobbies, tunnels, and bridges. Aisles used for circulation within office suites, auditoriums, or other assignable areas are not circulation areas.
- 2200 **Custodial Space** — space used for the protection, care, and maintenance of a building, including trash rooms, guard rooms, custodial rooms, custodial locker rooms, and custodial supply rooms.
- 2300 **Mechanical Space** — space that houses mechanical equipment and utility services, including air-duct shafts, boiler rooms, mechanical-service shafts, meter and communications closets, and service chutes.
- 2400 **Structural Space** — space that cannot be occupied or put to use because of structural features of the building, including exterior walls, fire walls, permanent partitions, and unusable areas in attics, basements, or comparable portions of a building.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**300 Series: SPACES (within buildings) — Continued**

- 2900 Other Nonassignable Space — any nonassignable space not given above.
- 305 **STUDENT CAPACITY OF A SPACE<sup>12</sup>** — The number of students that can be accommodated in a space at one time when the space is being used for the purpose for which it was designed, according to existing State-approved standards. Student capacity of a given space is dependent upon existing standards or policies governing the operation of the school and space in question with respect to three major elements: student/teacher ratios, organization of the school, and the educational program for which the space was designed and/or equipped. Once established, this figure should be changed only when the standards or policies regulating the three elements are definitely changed or when there is a change affecting student capacity as a result of additions to or remodeling of the space. (See Capacity of a Space, Student, in chapter 6, p. 89.)
- 306 **NUMBER OF FIXED STUDENT STATIONS** — *Fixed* (built-in, bolted down) features of a space limiting the number of students participating in learning activities, such as fixed chairs, work benches, or laboratory stations. Many spaces have no fixed student stations.
- 307 **WALL FLEXIBILITY** — The type of construction of a wall forming a boundary of a space, classified by degrees of flexibility or movability. To provide the maximum information, the degree of flexibility should be indicated for each wall, partition, or other boundary that defines a space (see the definition of space at the beginning of the 300 Series). The following codes are suggested:
- 1 **PERMANENT, LOAD-BEARING** — a wall that is an integral part of the building and without which the building would not stand; such walls begin at the footings and support the floor(s) and/or roof, as well as lateral forces.
  - 2 **PERMANENT, NONBEARING** — a wall or other partition not supporting floor(s) and/or roof(s), and designed or constructed so that it can be dismantled or moved without significantly altering its shape or destroying its future usefulness as a wall.
  - 3 **DEMOUNTABLE WALL** — a wall or other partition that can be attached in a fixed position to a ceiling, floor, and/or another wall, but is designed to be demountable without being damaged or losing its usefulness as a wall.
  - 4 **OPERABLE WALL** — a wall or other partition, usually made of metal, wood, or plastics, which is suspended from a track, moves along the track, and can be folded or retracted, usually into a recessed storage area.
  - 5 **CURTAIN OR DRAPE** — a partition made of cloth, plastic, or other flexible material, which hangs from the ceiling and moves along a track.
  - 6 **OTHER PHYSICAL BOUNDARY** — any boundary formed by an object or objects that are not defined above; such a boundary is often formed by items of furniture, such as bookcases, file cabinets, room dividers, desk arrangements, portable screens, or planters.
  - 7 **IMAGINARY BOUNDARY** — a boundary consisting of an imaginary vertical plane (no physical boundary exists).

<sup>12</sup>Student capacity can be measured in a number of ways. In keeping with the primary function of property accounting, which is to record information about the design characteristics of property, 305 Student Capacity of A Space deals with student capacity according to design. LEA's desiring more or different information on the other aspects of student capacity (such as current use, which may change from semester to semester and from class to class) may wish to create additional data items. See also data item 306 Number of Fixed Student Stations.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 308 **TYPE OF WALL FINISH** — The type of material used to finish a wall that forms the boundary of a space. To provide the maximum information, the type of wall finish should be indicated for each wall, partition, or other boundary that defines a space (see definition of the term "space": on p. 66). The following codes are suggested:

- 01 PLASTER
- 02 CONCRETE BLOCK
- 03 BRICK
- 04 CERAMIC TILE
- 05 WOOD
- 06 METAL
- 07 FIBER BOARD
- 08 PLASTIC
- 09 CHALK BOARD
- 10 GYP BOARD, PAINTED
- 11 GYP BOARD, VINYL COATED
- 12 GLASS
- 13 CORK
- 99 OTHER

- 309 **FLOOR FINISH** — The type of material used to finish the floor that forms one boundary of a space. The following codes are suggested:

- 1 CONCRETE
- 2 WOOD
- 3 RESILIENT TILE — includes asphalt, vinyl, and rubber tile
- 4 CERAMIC TILE
- 5 TERRAZZO
- 6 CARPET
- 7 LINOLEUM
- 8 MARBLE
- 9 OTHER

- 310 **CEILING FINISH** — The type of material used to finish the ceiling of a space. The following codes are suggested:

- 1 PLASTER
- 2 ACOUSTICAL PLASTER
- 3 ACOUSTICAL TILE OR PANELS
- 4 MASONRY
- 5 WOOD
- 6 METAL
- 7 FIBER BOARD
- 8 PLASTIC
- 9 OTHER

- 311 **TYPE OF LIGHTING** — The type of lighting primarily used in a space. The following codes are suggested:

- 1 INCANDESCENT
- 2 FLUORESCENT
- 3 MERCURY
- 9 OTHER

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 300 Series: SPACES (within buildings) — *Continued*

#### — INFORMATION ON ADJUNCTS —

- 312 **TYPE OF ADJUNCT** — A space, usually small in size, which provides support service to a larger and, typically, adjacent space. Adjuncts are usually entered only through the space or spaces they serve, rather than from hallways or corridors. An office or other space that can only be entered from a reception room is not an adjunct. See also the discussion of adjunct on p. 66.

NOTE.— In some cases, it may be difficult to decide whether to classify a space as a Support Space (data entry 1500, p. 70) or as an Adjunct Space. Adjuncts usually may be differentiated from other spaces by their small size and limited accessibility.

The following codes are suggested:

- 1 **STORAGE ROOM** — a room with special construction limiting the use of the room to or making it best suited for storage purposes; included are closets with shelves, and coat racks or poles, vaults, and other specially constructed storage rooms.
  - 2 **PRIVATE TOILET/BATHROOM** — a room with built-in lavatory, toilet, and/or bath/shower fixtures, usually having at the most one or two of each kind of fixture.
  - 3 **SUPPORT ROOM** — a room designed, or provided with special built-in equipment, for activities specifically in support of the space it serves (and through which it can be entered), including such rooms as clinic bedrooms, dressing rooms, hearing test rooms, press boxes, snack bars, and ticket booths.
  - 4 **GENERAL PURPOSE ADJUNCT** — a room qualifying as an adjunct but having no special design or purpose limiting its use, and thus being usable as a storage room, support room, or for other purposes.
  - 9 **OTHER**
- 313 **FLOOR AREA OF ADJUNCT** — The area in square feet (square meters) of an adjunct. Adjunct space is measured between the principal wall faces at or near floor level, plus wall case or alcove spaces, or other, opening into and designed to serve the activity carried on in the space. See also data item 312 Type of Adjunct.

#### OTHER POTENTIALLY USEFUL SPACE-RELATED DATA ITEMS

The following list has been included as a source of ideas for developing additional data items for a space-information file. Also, data items in the 200 Series (Buildings) are another source. The list below is not exhaustive; other possibilities exist.

- **TYPES OF COMMUNICATION AVAILABLE** — (telephone, speaker, combination, program, code call, computer terminals; one-way, two-way)
- **TELEVISION AVAILABILITY** — (television reception, program origination)
- **LIGHTING LEVEL AT DESK TOP** — (average foot candles at desk level, under several conditions)
- **EXTERIOR CONTROL OF NATURAL LIGHT** — (sunscreen, exterior baffles, exterior louvers)
- **INTERIOR CONTROL OF NATURAL LIGHT** (drapes, venetian blinds, baffles, single roll shades, double roll shades)

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- VOLUME OF SPACE (cubic feet or cubic meters)
- AREA OF WINDOWS (square feet or square meters)
- TYPE OF GLASS
- NUMBER OF 110 VOLT RECEPTACLES
- NUMBER OF 220 VOLT RECEPTACLES
- PROJECTION SCREEN BUILT-IN (yes, no)
- CABLE TV CONNECTION (yes, no)
- LINEAR FEET (METERS) OF CHALKBOARD
- SQUARE FEET (METERS) OF TACKBOARD
- FIRE HOSE CABINET (yes, no or number)
- FIRE ALARM PULL STATION (yes, no or number)
- FIRE DETECTOR (yes, no or number)
- AUTOMATIC SPRINKLER (yes, no or number)
- NUMBER OF FIRE EXTINGUISHERS
- NUMBER OF GAS OUTLETS
- NUMBER OF COMPRESSED-AIR OUTLETS (and PSI available)
- NUMBER OF FULL LOCKERS
- NUMBER OF HALF LOCKERS
- NUMBER OF SHOWER HEADS
- NUMBER OF DRINKING-FOUNTAIN BUBBLERS
- NUMBER OF SERVICE SINKS

The following kinds of information may be useful to those LEA's employing a *maintenance scheduling system*. As in the list above, these are only suggestions; a number of additional possibilities exist.

- DATE ROOM LAST PAINTED
- DATE WINDOW BLIND LAST CLEANED
- DATE LIGHT BULBS LAST REPLACED
- DATE FLOOR COVERING LAST INSTALLED
- DATE ACOUSTICAL CEILING TILE LAST INSTALLED
- DATE FIRE EXTINGUISHER AND SAFETY EQUIPMENT LAST SERVICED OR REPLACED
- DATE DOOR LOCKS LAST CHANGED

#### 400 Series: EQUIPMENT —Continued

An *equipment*<sup>13</sup> item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets *all* of the following conditions:

1. Under normal conditions of use, including reasonable care and maintenance, it has an anticipated useful life of more than 1 year;
2. It is of significant value;
3. It retains its original shape and appearance with use;
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it

<sup>13</sup>A detailed discussion of equipment is contained in chapter 7 together with criteria differentiating equipment from supplies.

than to replace it with an entirely new unit; and

5. It does not lose its identity through incorporation into a different or more complex unit or substance.

The data items in the 400 Series apply generally to both *built-in* and *movable*<sup>14</sup> equipment, with the exception that data items 422, 423, and 424 deal with items under group control and rarely will be applicable to built-in equipment.

A further consideration for using the data items offered in the 400 Series is that certain data items apply primarily to major items of equipment (equipment items of relatively high value, for which the cost of keeping detailed equipment records is easily justified), while other data items apply primarily to minor equipment items (equipment items that are relatively low in value and that do not warrant detailed equipment records).

Experience has shown that accounting for equipment is an enormous task, particularly when a new property accounting system is being implemented and equipment data are being collected for the first time. Operating a sophisti-

cated equipment accounting system can be time-consuming and costly, particularly if it is a manual system (without the aid of computers or accounting machines). For these reasons, LEA's should plan and justify the creation or revision of equipment accounting systems carefully.

Not all equipment accounting systems will have the same features. Some LEA's will choose to account for all equipment, large and small. Other LEA's may choose to account only for major items of equipment (equipment items of significant value). On the other hand, some LEA's may choose to record all or most of the suggested data items for each piece of equipment, while other LEA's may choose to record only a few data items per piece of equipment. Regardless of the size or format of any LEA's equipment accounting system, each system should be designed to provide the essential data needed for proper equipment management and control in return for a reasonable expenditure of time and money.

When recording data that can change from time to time, it may be useful to also record the date on which the data were collected. Users can then determine how timely the data are. Data items to which this may apply are 412, 413, 414, 427, 428, 430, and 433.

<sup>14</sup>Criteria differentiating built-in equipment from movable equipment are contained in chapter 7, p. 99

#### Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 400 Series: EQUIPMENT

#### — EQUIPMENT IDENTIFICATION —

- 401 **EQUIPMENT TAG NUMBER** — A unique reference number assigned to an item of equipment owned or controlled by the LEA. For items under group control, the Equipment Tag Number would be the same for all items within the same group (see discussion of equipment under group control on p. 100 of chapter 7).
- 402 **EQUIPMENT INVENTORY NUMBER** — A reference number assigned to an item of equipment with a particular style, use, supply source, or other common characteristic. Identical equipment items share a common Equipment Inventory Number. Such numbers are used primarily for items that are stocked or warehoused by the LEA for a significant amount of time before being placed into service. Also referred to as a stock number.

#### — GENERAL DESCRIPTIVE INFORMATION —

- 403 **EQUIPMENT TYPE**<sup>15</sup> — A series of categories that separate equipment into groups according to similar functional or operational characteristics. (A further subclassification of in-

<sup>15</sup> Depending on the coding system used by the LEA, it is possible to incorporate the data-entry codes suggested in 403 Equipment Type and/or the information suggested in 404 Equipment Description into the Equipment Inventory Number described in data item 402.

## Reference

number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

structional equipment into more specific categories is available on pp. 64-100 of Handbook X.<sup>16</sup>) The following codes are suggested:

- 1000 **INSTRUCTIONAL EQUIPMENT** — equipment used in the process of instruction or in its production, reproduction, transmission, or display. Instructional equipment is classified below in terms of devices, materials, and furniture and fixtures.
- 1100 **Instructional Device** — instructional equipment with mechanical, moving parts and/or electronic or electrical circuits. Hand tools without moving parts are included when they qualify as equipment (see equipment criteria in chapter 7, p. 98) and are intended for instructional purposes. Kits consisting primarily of devices rather than recorded materials, such as tool kits, should be classified under the type of device that predominates. Kits consisting primarily of recorded materials should be classified in the 1200 series of data entries.
- 1110 **Audio Device** — a device used for the reception, recording, transmission, or reproduction of sound (only), such as an audiotape recorder, radio receiver, microphone, or loudspeaker.
- 1120 **Computer Device** — a device or combination of devices, capable of accepting information, applying prescribed processes to the information, and supplying the results of the application of these processes, all without human intervention; including a computer and all the devices that enable a computer to perform its task, such as a computer terminal.
- 1130 **Graphics and Graphics Reproduction Device** — a device utilized in the production and reproduction of graphic materials, excluding computer devices, but including such devices as copiers, offset presses, and dry mount presses.
- 1140 **Electronic Display Device** — a device used in the production and electronic transmission of visual images and sound, excluding computer devices, but including such devices as television receivers and videotape recorders.
- 1150 **Photographic Device** — a device used in photographic production, either still photography, motion picture photography, or microfilming; including motion picture photography with sound.
- 1160 **Projected and Magnified Display Device** — a device that enlarges or magnifies visual images for viewing, such as a filmstrip projector, slide projector, microform viewer, overhead projector, or motion picture projector; may have provision for sound accompaniment.
- 1170 **Physical Display Device** — a device to which items to be displayed are attached or on which information is written, such as a bulletin board, chalkboard, or magnetic board.

<sup>16</sup>Full bibliographic information on Handbook X is contained in appendix E.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 400 Series: EQUIPMENT — Continued

- 1180 **Subject-Matter-Related Device** — a device, peculiar to a specific subject matter or content and not classified above. *Devices not limited by design to just one subject-matter area should be classified in data entries 1110-1170 whenever possible.*
- 1181 **Art Equipment** — for example, potter's wheels, kilns, easels, and other equipment for activities such as metalworking, weaving, drawing, painting, printing, modeling, forming, carving, and constructing.
- 1182 **Business Equipment** — for example, typewriters and calculating machines.
- 1183 **Driver Education Equipment** — for example, automobiles, and automobile and traffic simulators.
- 1184 **Homemaking Equipment** — for example, ranges, household tools and utensils, sewing machines, and pressing and ironing equipment.
- 1185 **Industrial Arts Equipment** — for example, welding apparatus, lathes, power saws, and hand tools.
- 1186 **Music Equipment** — for example, pianos, instruments, and uniforms.
- 1187 **Physical Education Equipment** — for example, game equipment, gymnastics equipment, and equipment for physical rehabilitation.
- 1188 **Scientific Laboratory Equipment** — for example, utility outlets, bunsen burners, microscopes, and balances.
- 1189 **Other Subject-Matter-Related Device** — equipment for subject-matter areas not given above.
- 1190 **Other Instructional Device** — any device used for instructional purposes, not classified above.
- 1200 **Recorded Instructional Materials<sup>17</sup>** — instructional materials that are nonmechanical in nature and are ready for use in the instructional process, usually with some sort of content or instructional message incorporated into them.
- 1210 **Audiorecording Materials** — materials on which sound (only) is stored and can be reproduced (played back mechan-

<sup>17</sup>Handbook X, page 17, defines *materials* in the same manner that *supplies* are defined in chapter 7 of this handbook. However, several items classified in Handbook X as recorded instructional materials, such as library books, certain shops and laboratory models, and certain globes, might well be classified as *equipment* under the definition in this handbook. Since the classification of these items as either supplies or equipment is not entirely clear, classification 1200, *Instructional Materials* is presented here so that each LEA choosing to account for these instructional materials as equipment can do so. In determining which instructional materials are to be classified as equipment, use the criteria and accompanying discussion of this topic presented in chapter 7, pp. 98-99, as a guide. Full bibliographic information on Handbook X is contained in appendix E.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- ically and/or electronically), such as certain prerecorded records and tapes.
- 1220 **Computer Materials** — materials intended for use with a computer, either as input or output, such as prerecorded computer tapes or sample printouts.
- 1230 **Electronic Display Materials** — materials on which signals are recorded for use through electronic display on a cathode ray tube, usually television, excluding recorded materials for computer output on a cathode ray tube, including such items as certain videotapes, videodiscs, or video cassettes.
- 1240 **Projected and Magnified Materials** — recorded visual materials intended to be enlarged, magnified, or projected for use, including such items as motion picture films, holographic materials, filmstrips, and microforms.
- 1250 **Printed/Pictorial Materials** — two-dimensional materials with verbal or pictorial information that do not usually require special equipment or magnification for use, including books (usually not textbooks).
- 1260 **Three-Dimensional Materials** — materials that are most easily classified in terms of their three-dimensional aspects, including certain shop and laboratory models, large globes, exhibits, dioramas, and other realia.
- 1270 **Multimedia Kits** — a collection of recorded materials from two or more types of media. Kits consisting of recorded materials of the same type should be recorded under their appropriate data entry, 1210-1260 or 1290.
- 1290 **Other Recorded Instructional Materials** — any recorded instructional materials qualifying as equipment (see chapter 7, pp. 97-101) and not classified above.
- 1900 **Other Instructional Equipment** — any instructional equipment not classified above.
- 2000 **OTHER EQUIPMENT** — equipment not classified under data entry 1000 as instructional equipment.
- 2100 **Furniture** — equipment used for sitting; as a support for, writing, drawing, experimentation, and work activities; as storage space for material items; or for decorative purposes; including all furniture used for instruction unless classified elsewhere under data entry 1000 Instructional Equipment (particularly under data entry 1180 Subject-Matter-Related Device).
- 2200 **Machinery and Apparatus** — equipment that transmits or modifies force and motion so as to perform some desired kind of work, usually composed of a complex combination of parts; excluding vehicles and any machinery or apparatus classified under data entry 1000 Instructional Equipment. Equipment used for both instructional purposes and support purposes, such as a computer, should be accounted for under the classification best describing its primary use.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**400 Series: EQUIPMENT — Continued**

2210 **Hand Tools** — instruments, machinery, and apparatus that may be picked up in the hands and/or moved as individual units during the performance of their primary functions, such as power mowers, vacuum cleaners, drills, and wrench sets.

2220 **Bench, Desk, or Floor Machinery (Office)** — machinery and apparatus that, under normal operation, remains stationary on a bench, desk, or floor during operation, and is typically used in an office environment (rather than, for instance, a repair shop), such as typewriters, calculating machines, and duplicators.

2230 **Bench, Desk, or Floor Machinery (Nonoffice)** — machinery and apparatus that, under normal operation, remains stationary on a bench, desk, or floor during operation, and is normally used in an environment other than an office or an instructional setting (such an environment might be a repair shop, for example).

2240 **Heavy Construction Machinery** — self-propelled and attachment-type machinery or apparatus that is used in heavy construction work, such as excavating; constructing buildings, roads, and sidewalks; and demolishing buildings. For example, cranes, bulldozers, graders, power shovels, and concrete mixers. Major attachments that can be operated interchangeably with two or more pieces of heavy construction machinery are accounted for separately. Vehicles (such as dump trucks, concrete mixer trucks, and water sprinkler trucks) that may be used in connection with heavy construction work are not classified here but under 2300 Vehicles.

2300 **Vehicles** — equipment used to transport persons or objects; examples are automobiles, trucks, aircraft, buses, station wagons, vans, boats, including trailer-type equipment and other attachments operated from such vehicles, but excluding vehicles classified as instructional equipment under data entry 1000 (particularly under data entry 1183 Driver Education Equipment).

2900 **Other**

404 **DESCRIPTION OF EQUIPMENT**<sup>18</sup> — A brief description of an item of equipment, using the key noun or description first. For example, "desk, wood, 5' X 5'." (The Association for Educational Data Systems (AEDS)) has developed a structured approach to detailed coding of the most important characteristics of an equipment item. See *AEDS Property Classification Code Manual*, Publication No. 714, Washington, D.C., January 1963.)

<sup>18</sup> Depending on the coding system used by the LEA, it is possible to incorporate the data-entry codes suggested in 403 Equipment Type and/or the information suggested in 404 Equipment Description into the Equipment Inventory Number described in data item 402.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 405 **EQUIPMENT MOBILITY** — The mobility of an item of equipment. The following codes are suggested:
- 1 **BUILT-IN EQUIPMENT (BUILDING)** — equipment that is an integral part of a building and permanently attached thereto (see also chapter 7, p. 99).
  - 2 **BUILT-IN EQUIPMENT (SITE)** — equipment that is an integral part of a site and permanently attached thereto.
  - 3 **MOVABLE EQUIPMENT** — equipment that is transportable from one location to another without appreciable damage or change to the location from which it is removed or to the location where it is installed (see also chapter 7, p. 99).
- 406 **SERIAL NUMBER** — A unique identifying number permanently inscribed or attached to an equipment item by the manufacturer. The serial number is significant only for items under unit control.
- 407 **VENDOR NAME OR NUMBER** — The name or number of the vendor of the item being described, or the numeric identification assigned to the vendor by the LEA's purchasing or accounts payable system. (For use where the vendor and manufacturer are different.)
- 408 **MANUFACTURER NAME OR NUMBER** — The name of the manufacturer of the item being described, or the numeric identification assigned by the LEA's purchasing or accounts payable systems.
- 409 **MAKE OR BRAND** — The brand name or other name to differentiate between similar items in the manufacturer's product line.
- 410 **MODEL NUMBER** — The identifying number given a particular merchandise item by the manufacturer to differentiate it from similar items in the manufacturer's product line.
- 411 **OWNERSHIP OF EQUIPMENT** — A numerical designation indicating ownership of an equipment item. The following codes are suggested:
- 1 **LEA-OWNED** — owned by the LEA or under its control through a contract to purchase.
  - 2 **MUNICIPALLY OWNED** — owned by a municipal unit of government (not the unit operating the schools) and used for LEA purposes.
  - 3 **AUTHORITY-OWNED** — owned by a public school housing authority, used for LEA purposes.
  - 4 **OTHER PUBLIC OWNERSHIP** — owned by county, State, Federal, or other governmental agency and used for LEA purposes.
  - 5 **NONPUBLICLY OWNED** — other than publicly owned, and used by an LEA or under its jurisdiction for LEA purposes.
  - 6 **SHARED OWNERSHIP** — owned by two or more agencies, public or private.
  - 9 **OTHER**
- 412 **PHYSICAL LOCATION OF EQUIPMENT** — The place where an item of equipment is normally located. In the case of equipment housed at a central location but dispatched to and used at several other locations, such as a film projector or a lawn mower, indicate the location where the item is normally housed or stored when not in use. Equipment on loan and located outside the LEA should be noted as such in this data item.
- 413 **ORGANIZATIONAL RESPONSIBILITY FOR EQUIPMENT** — The school, department, or other operational unit having control over and responsibility for an item of equipment (see data items 204 School or Other Operational Unit Name and 205 School

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

**400 Series: EQUIPMENT — Continued**

or Other Operational Unit Number) This data item can be developed into a cost allocation code for allocating equipment costs to organizational or budgetary units of the LEA, but such an application is only recommended for automated property or equipment accounting systems.

- 414 **RESPONSIBLE INDIVIDUAL** — The person within the school, department, or other organizational unit indicated in data item 413 who has direct personal responsibility for the security and use or distribution of an item of equipment. Name or title can be used here.

**— EQUIPMENT ACQUISITION AND COST INFORMATION —**

- 415 **NEW OR USED AT TIME OF ACQUISITION** — The status of an item at time of acquisition. The following codes are suggested:

- 1 **NEW**
- 2 **USED, SURPLUS** — obtained from Federal government surplus source in used condition.
- 3 **USED, NONSURPLUS** — obtained in used condition from any source other than Federal government surplus.

- 416 **METHOD OF EQUIPMENT ACQUISITION** — The means by which an item was obtained. The following codes are suggested:

- 1 **PURCHASE** — obtained in exchange for cash or other valuable consideration, except property.
- 2 **LEASE (RENT)** — obtained from the owner for a fixed period of time in consideration for periodic cash payments. Lease/purchase is included here until purchase is complete.
- 3 **LOAN** — obtained for temporary use, at no cost or for a token amount.
- 4 **GIFT** — obtained permanently without consideration.
- 5 **EXCHANGE** — obtained in exchange for another equipment item or other item of property.
- 6 **BOUNDARY CHANGE** — acquisition by appropriation of a site or building and its contents through expansion of LEA boundaries, including annexation, consolidation, or reorganization.
- 7 **CONSTRUCTION BY LEA PERSONNEL** — made by LEA staff or students.
- 9 **OTHER**

- 417 **DATE OF EQUIPMENT ACQUISITION** — The date a particular equipment item was acquired, expressed in month-day-year form; for a leased or rented item, the day on which the lease or rent began.

- 418 **COST OF EQUIPMENT ACQUISITION** — The total cost to purchase or otherwise acquire an item of equipment, expressed in dollars. (See Cost of Equipment Acquisition in chapter 6, p. 92).

- 419 **ANNUAL COST OF EQUIPMENT LEASE** — The total lease cost or rental, in dollars, for a 12-month period.

- 420 **TERM OF EQUIPMENT LEASE** — The period for which a lease is in force, expressed in months, years, or a combination of both.

Reference  
number

Data-Item Name and Definition, Data-Entry Code, Name, and Definition

- 421 **SOURCE OF FUNDS FOR EQUIPMENT ACQUISITION** — The agency, governmental or otherwise, which appropriated the money used to acquire the item. This data item should be compatible with the source-of-funds dimension used in the LEA's financial accounting system. There may be more than one source of funds for a given purchase.
- 422 **NUMBER OF UNITS (EQUIPMENT UNDER GROUP CONTROL)** — The total number of individual item units in a particular equipment group under group control.
- 423 **UNIT OF MEASURE (EQUIPMENT UNDER GROUP CONTROL)** — The standard quantity by which an item or group of items under group control is described. The following codes are suggested:
1. SINGLE ITEM
  2. PAIRS
  3. SETS
  4. KITS
- 424 **AVERAGE UNIT COST (EQUIPMENT UNDER GROUP CONTROL)** — The total cost of acquisition of all individual equipment items within a group, divided by the number of items in the group.
- 425 **EXPECTED USEFUL LIFE OF EQUIPMENT** — The number of years an equipment item is expected to fulfill its intended function. Useful life begins on the date of acquisition (data item 417), and is often used as the period over which depreciation is calculated.
- 426 **DEPRECIATION METHOD** — The method or formula for calculating the annual depreciation amount of a fixed asset. Straight-line depreciation is a common method in education accounting (cost less estimated salvage value, divided by useful life, equals annual depreciation) although other methods may be justified, depending on the circumstances.
- 427 **BOOK VALUE OF EQUIPMENT** — The value of an item as shown on the owning agency's accounting records. This is usually original cost less any depreciation.
- 428 **MARKET VALUE OF EQUIPMENT** — The appraised or estimated dollar value for which an equipment item currently could be sold. A recent purchase or sale price of a similar item would be a good approximation.
- 429 **METHOD OF ESTIMATING MARKET VALUE** — The means by which market value is determined. The following codes are suggested:
1. APPRAISAL — a judgment of value by a person trained or experienced in determining property values.
  2. SALE PRICE — the price at which a similar item was sold.
  3. OFFER TO PURCHASE — a legal document representing an offer to purchase the equipment item.
  9. OTHER
- 430 **REPLACEMENT COST OF EQUIPMENT** — The cost, at current prices, to replace an item of equipment with another of new material of like kind and quality.
- 431 **METHOD OF ESTIMATING REPLACEMENT COST** — The means by which replacement cost is determined. The following codes are suggested:
1. BID OR QUOTE — bona fide quotation from a manufacturer, vendor or other supplier.
  9. OTHER
- 432 **INSURED VALUE OF EQUIPMENT** — The dollar amount for which the item of equipment is insured, if it is insured on a policy (or floater or rider) of its own.

Reference  
number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

### 400 Series: EQUIPMENT — *Continued*

#### — EQUIPMENT REPAIR AND MAINTENANCE INFORMATION —

433 **CONDITION OF EQUIPMENT** — An indication of the relative ability of the equipment to function as intended:

434 **EQUIPMENT MAINTENANCE SCHEDULE** — The intervals at which an equipment item is to be serviced in order to maintain the item in working order. The following codes are suggested:

- 1 ANNUALLY
- 2 QUARTERLY
- 3 MONTHLY
- 4 WEEKLY
- 5 AFTER EACH USE
- 9 OTHER

435 **EXPLANATION OF EQUIPMENT REPAIR OR MAINTENANCE WORK PERFORMED** — The type of work performed on an equipment item. The following codes are suggested:

- 1 REPAIR — replacement of parts or minor restoration.
- 2 REBUILT — major restoration to original or nearly original condition.
- 3 MODIFICATION — change in original shape or appearance.
- 4 MAINTENANCE — regularly scheduled servicing of equipment.
- 9 OTHER

436 **DATE EQUIPMENT REPAIR OR MAINTENANCE WORK COMPLETED** — The date repair or maintenance work was completed on an item, in month-day-year form.

437 **COST OF EQUIPMENT REPAIR OR MAINTENANCE WORK** — The cost of repair or maintenance work performed on an item of equipment, expressed in dollars.

438 **EQUIPMENT WARRANTY EXPIRATION DATE** — The date on which any warranty or guarantee for replacement parts or repair service expires, in month-day-year form.

#### — DISPOSITION OF EQUIPMENT —

NOTE — Disposition data are typically not part of active equipment files, but should be made part of historical equipment files.

439 **REASON FOR EQUIPMENT DISPOSITION** — An explanation for the disposition of an item of equipment. The following codes are suggested:

- 1 TECHNICAL OBSOLESCENCE — no longer useful or no longer efficient because of technical improvements in similar types of equipment.
- 2 NO LONGER SERVICEABLE — worn out beyond serviceability or repair.
- 3 NOT COST EFFECTIVE — less costly to dispose of than to maintain for use.
- 4 THEFT OR VANDALISM — disappearance by theft or destruction by vandalism.
- 5 CASUALTY LOSS — destroyed or rendered useless by a casualty, such as fire, flood, or earthquake.
- 6 END OF LEASE — termination of lease agreement.

## Reference

Number Data-Item Name and Definition; Data-Entry Code, Name, and Definition

- 7 **LOAN RECALLED** — temporary use of equipment terminated.
- 8 **NO LONGER NEEDED BY LEA**
- 9 **OTHER**
- 440 **DATE OF EQUIPMENT DISPOSITION** — The date on which the disposition of an item was completed, in month-day-year form.
- 441 **METHOD OF EQUIPMENT DISPOSITION** — The means by which an item of equipment was disposed. The following codes are suggested:
- 1 **SALE** — released for cash or other valuable consideration.
- 2 **LOSS BY THEFT**
- 3 **GIFT** — released without consideration of value to another agency for its use.
- 4 **RETURNED TO LENDER OR LESSOR** — released to the entity that originally donated, leased, or rented the equipment to the LEA.
- 5 **SCRAPPED** — discarded; not released to another agency for its use.
- 6 **TRADE-IN** — released in partial payment for another equipment item.
- 9 **OTHER**
- 442 **NET PROCEEDS FROM EQUIPMENT DISPOSITION** — The dollar value received from the disposal of an equipment item.
- 443 **RECEIVING FUND FOR EQUIPMENT DISPOSITION PROCEEDS** — The fund into which proceeds from the disposal of an equipment item are deposited. This data item should be compatible with the source-of-funds dimension used in the LEA's financial accounting system. There may be more than one receiving fund for a given disposal transaction.

**OTHER POTENTIALLY USEFUL EQUIPMENT-RELATED DATA ITEMS**

The following list has been included as a source of ideas for developing additional data items for an equipment information file. This list is not exhaustive; other possibilities exist.

- **PROGRAM ASSIGNMENT** (This provides a lower level of equipment allocation than does data item 413 Organizational Responsibility for Equipment. However, the more often an equipment item changes program assignment, the more effort is required in keeping this information current.)
- **REVERSION CLAUSE**
- **SOURCE OF REPAIR OR MAINTENANCE WORK** (such as outside contractor or in-house)
- **ENERGY RATING OF EQUIPMENT**

## Specialized Information on Vehicles:

- **COST OF CHASSIS**
- **MAKE OF CHASSIS**
- **YEAR CHASSIS MANUFACTURED**
- **COST OF BODY**
- **MAKE OF BODY**
- **RADIO SYSTEM (TWO-WAY) (yes/no)**
- **YEAR BODY MANUFACTURED**
- **RATED CAPACITY OF BODY**

## Chapter 6

# MEASURES RELATING TO SCHOOL PROPERTY

The purpose of this chapter is to present in one place definitions for some of the more common measures of school property.

Effective facilities management includes careful planning of new construction and alternatives, careful scheduling of facilities utilization, systematic assignment of classes or groups of students and teachers to the space and equipment available, and rapid development of alternative methods of facilities utilization in times of increase or reduction in demand for schools. To assist in accomplishing these many management tasks, measures of school property are needed. For comparability of information among LEA's and among States, standardization is needed. In this chapter, standard definitions of the more common measures used in school property accounting are offered.

Measures involving school property can be compared when they:

- are based upon standardized information;
- apply to comparable administrative units (e.g. schools, LEA's, intermediate administrative units, or States);
- are applied over comparable time periods and/or at comparable points in time;
- are related to the same definable units such as square feet or dollars;
- are computed by the same process.

Some of the measures in this chapter have been taken from the recommendations of the American National Standards Institute and the American Institute of Architects. Other definitions derive from the initial version of this publication (*Property Accounting for Local and State School Systems*; State Educational Records and Reports Series: Handbook III, 1959).

While many of the measures presented in this chapter are discussed in other parts of the handbook, the need for a ready reference to such gauges has prompted the inclusion of this chapter. In many instances, a measure is also a data item that has been defined in chapter 5. In these cases, the definition has been repeated in quotes, followed by a parenthetical reference to the data item.

### Area of Adjunct, Floor

"The area in square feet (square meters) of an adjunct. Adjunct space is measured between the principal wall faces at or near floor level, plus wall case or alcove spaces, or both, opening into and designed to serve the activity carried on in the space." (Data item 313, p. 74)

### Area of Building, Architectural

The architectural area of a building is the sum of the areas of the several floors of the building, including basements, mezzanine and intermediate floored tiers and penthouses of headroom height, measured from the exterior faces of exterior walls or from the centerline of walls separating buildings. Covered walkways, open roofed-over areas that are paved, porches and similar spaces shall have the architectural area multiplied by an area factor of 0.50. The architectural area does not include such features as pipe trenches, exterior terraces or steps, chimneys, roof overhangs, etc.<sup>1</sup>

### Area of Building, Gross Floor

"The gross area of a building is the sum of the areas at each floor level included within the

<sup>1</sup>The Architectural Area and Volume of Buildings, Document D101, The American Institute of Architects, Washington, D.C., June 1974, p. 1.

principal outside faces of exterior walls, neglecting architectural setbacks or projections. Include all stories or areas that have floor surfaces with clear standing head room (6 feet 6 inches [1.98 meters] minimum) regardless of their use. Include mezzanines, balconies, and library stack floors only to the extent of their actual floor area; do not include unenclosed areas under the first floor. Where a ground level or intermediate story, or part thereof, is left unenclosed, consider the gross area of the unenclosed story as the projected area of the story above. Exclude all unroofed areas and unenclosed roofed-over spaces. Unenclosed roofed areas that have been included in original cost contracts can be excluded on a computed or estimated basis for the development of comparative data of gross building areas and costs."<sup>2</sup> (Data item 240, p. 57)

The area of passageways enclosed with similar type and quality of construction as the building proper, and of tunnels with clear standing head room of at least 6 feet 6 inches [1.98 meters], are included in the gross area of a building. When such passageways or tunnels connect two or more buildings, their area should be counted only once, but may be divided among the buildings in any suitable manner. The area of covered passageways that are *not* enclosed with similar type and quality of construction as the building proper are excluded from the gross building area.

#### Area of Building, Total Assignable Floor

"The total area in square feet (square meters) of all space available for assignment to, or use by, building occupants to carry out their functions and responsibilities. Assignable space consists of regular instructional space, special instructional space, learning resources space, multiple purpose space, support space, and other assignable space, multiple purpose space, support space, and other assignable space. See data item 304 (data entries 1000, 1100, 1200, 1300, 1400, 1500, and 1900) on pp. 67-71 for definitions of these types of assignable spaces. Circulation,

custodial, mechanical, and structural spaces are considered nonassignable spaces and are excluded. See data item 304 (data entries 2000, 2100, 2200, 2300, and 2400) on p. 71 for definitions of these types of nonassignable spaces. See also the definition of Floor Area of Space in data item 302, p. 67." (Data item 241, p. 57)

#### Area of Disaster Shelter

"The number of square feet (square meters) enclosed by a disaster protection area that meets standards of the State or Federal agency responsible for disaster protection." (Data item 247, p. 58)

#### Area of Learning Resources Space, Total Floor

"The total area in square feet (square meters) of all space in a building, including any adjunct space opening into and serving learning resources space. See data item 304 (data entry 1300) on p. 69 for the definition of Learning Resources Space. See also the definition of Floor Area of a Space in data item 302, p. 67." (Data item 244, p. 58)

#### Area of Regular Instructional Space, Total Floor

"The total area in square feet (square meters) of all regular instructional space in a building, including any adjunct space opening into and serving regular instructional space. See data item 304 (data entry 1100) on p. 67 for the definition of Regular Instructional Space. See also the definition of Floor Area of a Space in data item 302, p. 67." (Data item 242, p. 57)

#### Area of Site

"The total number of developed and undeveloped acres (hectares) in a site to the nearest tenth, including areas occupied by buildings, walks, drives, parking facilities, and other improvement to site. If a school uses more than one piece of land, the area may be the sum of the acres in the several pieces or a separate record may be created for each piece." (Data item 105, p. 42)

<sup>2</sup>American Standard Methods of Determining Areas in School Buildings." American Standards Association, Inc., (now known as the American National Standards Institute, Inc.) New York, approved August 4, 1958, p. 5 and p. 7.

**Area of Space, Floor**

"The total area in square feet (square meters) measured between the principal wall faces at or near floor level, plus wall case or alcove spaces, or both, opening into and designed to serve the activity carried on in the space. Structural space is excluded. Adjuncts that open into and serve the space are included. See data item 304 (data entry 2400), p. 71, for the definition of Structural Space. See data item 312, p. 74, for the definition of Adjunct."<sup>3</sup> (Data item 302, p. 67.)

**Area of Special Instructional Space**

"The total area in square feet (square meters) of all special instructional space in a building, including any adjunct space opening into and serving special instructional space. See data item 304 (data entry 1200) on p. 67, for the definition of Special Instructional Space. See also the definition of Floor Area of a Space in data item 302, p. 67" (Data item 243, p. 58)

**Area, Standard Net, Assignable**

The standard net assignable area is that portion of the area available for assignment or rentable to an occupant, including every type of space usable by the occupant. The standard net assignable area should be measured from the predominant inside finish of permanent outer walls to the office side of corridors or permanent partitions and from center line of adjacent assigned spaces. Where there are interior spaces surrounded by corridors, measurement shall be from the inside face of enclosing walls. Included should be space subdivisions for occupant use; i.e., offices, file rooms, office storage rooms, etc. Deductions should not be made for columns and projections necessary to the building or for partitions subdividing space.<sup>4</sup>

**Average Unit Cost (Equipment Under Group Control)**

"The total cost of acquisition of all individual equipment items within a group, divided by the

<sup>3</sup>Adapted from "American Standard Methods of Determining Areas in School Buildings." American Standards Association, Inc. (now known as the American National Standards Institute, Inc.), New York, approved August 4, 1958, p. 6.

<sup>4</sup>"The Architectural Area and Volume of Buildings," Document D101, The American Institute of Architects, Washington, D.C., June 1974, p. 2.

number of items in the group." (Data item 424, p. 158)

**Book Value**

The value of the property as shown on the owning unit's books. This is usually original cost less depreciation when depreciation (appreciation) can be determined.

This is applicable to sites (land and improvements), buildings, and equipment. It does not involve any consideration of current market value.

**Capacity of a Building, Student**

"The number of students that can be accommodated in the building for the school day according to existing State-approved standards, exclusive of multiple sessions. Student capacity of a given building is dependent upon existing standards or policies governing the operation of the school in question with respect to three major elements: student/teacher ratios, organization of the school, and educational program of the school. Once established, this figure should be changed only when the standards or policies regulating the three elements are definitely changed or when there is a change affecting student capacity as a result of additions to, or remodeling of, a building." (Data item 211, p. 52)

See also Capacity of a Space, Student.

**Capacity of a Space, Student**

"The number of students that can be accommodated in a space at one time when the space is being used for the purpose for which it was designed, according to existing State-approved standards. Student capacity of a given space is dependent upon existing standards or policies governing the operation of the school and space in question with respect to three major elements: student/teacher ratios, organization of the school, and the educational program for which the space was designed and/or equipped. Once established, this figure should be changed only when the standards or policies regulating the three elements are definitely changed or when there is a change affecting student capacity as a result of additions to, or remodeling of, the space." (Data item 305, p. 72)

Spaces designed and/or equipped for multiple purposes may have more than one applicable student capacity. For example, a gymnasium can be used as a gymnasium or an auditorium, and each may have a different design capacity. Student capacity for such spaces may be recorded in the form of a range, for example, "150-200."

It is important to note that the sum of student capacities for all spaces in a building will not necessarily equal the student capacity of the building since all spaces usually are not expected to be occupied fully at the same time.

See also Capacity of a Building, Student, p. 89; data item 305 Student Capacity of a Space, p. 72; and data item 306 Number of Fixed Student Stations, p. 72.

#### Capacity of Available Parking Areas Off Site

"The estimated total number of vehicles (typically automobiles) that can be parked in areas not owned, leased, rented, or otherwise controlled by the LEA, but are near this site and available to LEA students or employees. Parking areas on streets should not be counted." (Data item 111, p. 43)

#### Capacity of Cooling System

"The current output or the rated output of a cooling system, usually measured in British Thermal Units (BTU's)." (Data item 260, p. 61)

#### Capacity of Heating System

"The current output or the rated output of a heating system, usually measured in British Thermal Units (BTU's)." (Data item 257, p. 60)

#### Capacity of Paved Parking Areas On Site

"The total number of vehicles that can be parked on all paved parking areas on the site under normal conditions (without crowding and allowing for normal access and egress). Capacity should be determined based on the type of vehicle normally parked in each paved area (auto, bus, etc.). Parking areas on streets should not be counted." (Data item 109, p. 42)

#### Capacity of Space

See Capacity of a Space, Student, p. 89.

#### Capacity of Unpaved Parking Areas On Site

"The total number of vehicles that can be parked on all unpaved parking areas on the site under normal conditions (without crowding and allowing normal access and egress). Capacity should be determined based on the type of vehicle normally parked in each unpaved area (auto, bus, etc.). Parking areas on streets should not be counted." (Data item 110, p. 42)

#### Construction Cost of a Building

The contract cost of a building plus costs for architectural and engineering, legal, and educational consultative services rendered in connection with the building's construction, including salaries and expenses for any such services that may be rendered by LEA employees.

See also Contract Cost of a Building, p. 90; Cost of Architectural and Engineering Services, p. 90; Cost of Legal Services, p. 92; Cost of Educational Consultative Services, p. 92; and Cost of Building Acquisition, p. 91.

#### Contract Cost of a Building

The cost for the actual erection of a building, involving such costs as those for general construction contracts plus extras to the contractor and less credits, heating and ventilating contracts, plumbing contracts, electrical contracts, painting contracts, built-in equipment, and outdoor or underground parts of the building service systems; and any salaries, construction materials, rental fees for construction equipment, and similar expenses for construction performed by school district employees. Costs for movable equipment are not included.

See also Cost of Building Acquisition, p. 91; and Construction Cost of a Building, p. 91.

#### Cost of Architectural and Engineering Services

The cost of architectural and engineering services for plans, drawings, specifications, legally

required plan approval, topographical surveys, test borings, and other surveys made in the preparation of building plans; and supervisory and consultative services rendered in connection with the construction of a building, including salaries of school district architects and engineers assigned to the project. Costs for preliminary studies made prior to the fiscal year in which definite authority was received to proceed with construction are not capitalized and, therefore, not included. Fees, if any, paid to architects for writing specifications for movable equipment are not included.

See chapter 7, p. 99 for the distinction between built-in and movable equipment. See also Cost of Building Acquisition, p. 91; and Construction Cost of a Building, p. 91.

#### Cost of Building Acquisition

"The total cost to the LEA for acquiring a building, whether by construction, purchase, or other means. This includes cost of construction contracts, cost of architectural and engineering services, cost of legal services, cost of educational consultative services, and certain miscellaneous building costs." (Data item 217; p. 53)

The acquisition cost of a building that has been *erected by the owning LEA* is the construction cost of the building plus any miscellaneous expenses of the district connected with the construction and acquisition of the building, such as advertisements for contracts and expenses connected with the sale of bonds. The cost of a building acquisition does not include debt service costs (payments of principal, interest on debt, and paying agents' fees).

The acquisition cost of a building that has been *constructed by employees of the owning LEA* consists of the direct costs for salaries, materials, use of equipment, planning and supervisory services, and other miscellaneous expenses connected with the erection of the building.

If the building is *purchased* or acquired at some cost through annexation or reorganization, the cost of acquisition consists of the purchase price, legal fees, and any other expenses incurred in connection with the purchase of an existing building.

When a building has been received as a *gift*, or acquired at no cost through annexation or reorganization, the entry for its costs is zero plus any costs connected with acquiring and conditioning the building for use. LEA's may wish to record the appraised value at the time the gift was received (see data item 225 Market Value of Building, p. 54), but this value figure should not be shown as the acquisition of the building.

In the case of a building acquired as a result of annexation or reorganization, the applicable cost records of the old LEA should be retained by the new owning district for reference purposes.

When the actual cost of a building is not known, the estimated cost as of the time of acquisition is used as the cost figure. Example: for an old building whose record has been lost.

See also Construction Cost of a Building, p. 91; Cost of Architectural and Engineering Services, p. 90; Cost of Legal Services, p. 92; Cost of Educational Consultative Services, p. 92; Cost of Building, Miscellaneous, p. 91; and Contract Cost of a Building, p. 90.

#### Cost of Building, Construction

See Construction Cost of a Building, p. 90.

#### Cost of Building, Contract

See Contract Cost of a Building, p. 90.

#### Cost of Building, Miscellaneous

Costs incurred in connection with the acquisition of the building that are not classifiable as contract, architectural and engineering, legal, or educational consultative costs, such as advertisements for contracts, expenses connected with the sale of bonds, and building permits.

See Cost of Building Acquisition, p. 91; Contract Cost of a Building, p. 90; Cost of Architectural and Engineering Services, p. 90; Cost of Legal Services, p. 92; Cost of Educational Consultative Services; and Construction Cost of a Building, pp. 92 and 90, respectively.

### Cost of Educational Consultative Services

The cost of consultative services, rendered in connection with the construction of a building, that are aimed at fitting a building to a school's educational program and are not classifiable as architectural, engineering, or legal services. Costs for consultative services rendered prior to the fiscal year in which definite authority was received to proceed with construction are not included.

See also Cost of Architectural and Engineering Services, p. 90; Cost of Legal Services, p. 92; Cost of Building Acquisition, p. 91; and Construction Cost of a Building, p. 90.

### Cost of Equipment Acquisition

"The total cost to purchase or otherwise acquire an item of equipment, expressed in dollars." (Data item 418, p. 82)

The cost of an item of equipment is the purchase price paid by the LEA, including the cost of any accessories or attachments regardless of when they were purchased, plus any freight and installation charges. Expenditures for repairs to a piece of equipment are not included as part of the cost of the equipment; however, when used equipment is purchased and reconditioned in order to place it in service, such reconditioning costs are included as part of the equipment cost. When the actual cost is not known, the estimated cost as of the time of acquisition is substituted. When equipment has been received as a gift or acquired at no cost through annexation or reorganization, the record entry for its costs is zero plus any costs connected with acquiring, installing, and conditioning it for use. LEA's may wish to record the appraised value of such equipment at the time the gift was received (see data item 428 Market Value of Equipment, p. 83), but this figure should not be shown as the cost of acquisition.

### Cost of Lease, Annual

"The total lease cost or rent, in dollars, for a 12-month period." (Data item 124, p. 46; data item 218, p. 53; data item 419, p. 82)

### Cost of Legal Services

The cost of legal services rendered in connection with the construction of a building, including salaries of school district legal personnel assigned to the project. Costs for legal services rendered prior to the fiscal year in which definite authority was received to proceed with the construction are not capitalized and, therefore, not included. Fees for legal services in connection with a bond issue are excluded; see Cost of Building, Miscellaneous, p. 91, for such legal fees.

See also Cost of Building Acquisition, p. 91; and Construction Cost of a Building, p. 90.

### Cost of Modification to Building

"The cost, expressed in dollars, of alteration, renovation, or remodeling work performed on a building. This cost figure does not include the costs of repair and maintenance to a building." (Data item 276, p. 64)

### Cost of Repair and Maintenance Work, Building

"The cost, expressed in dollars, of repair or maintenance work performed on the building. This cost figure does not include the costs of modifications (alteration, renovation, or remodeling) to a building." (Data item 273, p. 64)

### Cost of Repair or Maintenance Work, Equipment

"The cost of repair or maintenance work performed on an item of equipment, expressed in dollars." (Data item 437, p. 84)

### Cost of Replacement, Building

"The cost, at current prices, to replace a building, including its built-in equipment, with material and equipment of like kind and quality." (Data item 227, p. 54)

The replacement cost of a building can be determined in several different ways. One of these methods is through comparison of the building with a recently erected building of similar design and quality for which cost figures are available. Another method is through the

application of a cost factor per square foot (square meter) of floor area or per cubic foot (cubic meter) of volume. Another is through the application of building cost indices which make it possible to determine a percentage increase or decrease in building costs over the years that, in turn, can be applied to the original cost of buildings to derive estimates of replacement cost. Still another method is through a detailed appraisal showing the quantity of materials, the amount of labor, and the total cost of each needed to replace the building at current prices. Or, in yet another instance, a combination of methods which might prove more feasible.

#### Cost of Replacement, Equipment

"The cost, at current prices, to replace an item of equipment with another of new material of like kind and quality." (Data item 430, p. 83)

#### Cost of Site Acquisition

"The original purchase price paid by the LEA for land and all improvements to the land existing at the time of purchase, plus all cost related to acquiring title to the site." (Data item 123, p. 46)

Costs related to acquiring title to the land include appraisal fees, search and title insurance, site surveys, and condemnation procedures.

If the purchase price of the land also includes some buildings that are retained for use, the appraised value of the buildings should be deducted from the price of the land and a record established for the buildings. If the buildings are sold rather than retained for use, the salvage value should be deducted from the price of the land.

When setting up records for land that has been owned for some time and for which the actual cost is not known, the cost figure to use is the estimated cost as of the time of acquisition. This figure includes the estimated cost of the land and any existing improvements to site for which actual cost figures are not available. When land has been received as a gift, or acquired at no cost through annexation or reorganization, the record entry for its cost is zero plus any costs

related to acquiring title to the land. LEA's may wish to record the appraised value of such a site at the time the gift was received (see data item 127 Market Value of Site, p. 46), but this figure should not be shown as the cost of acquisition.

Improvements to site made after land has been acquired by an LEA are not included in the cost of land except as indicated in the preceding paragraph.

#### Cost of Site Improvement

"The cost, in dollars, of an improvement made to a site. Assessments for site improvements made by other governmental units are included." (Data item 131, p. 47)

The cost of a site improvement includes the contract amount for contract work and salaries and other expenses for work performed by district employees; plus any other expenses connected with any initial installation or extension of a site improvement. It also includes the cost of any special assessments against the LEA for capital improvements on or off the site, such as streets, curbs, and drains on or adjacent to the site, and any easements involved.

When the actual cost of an improvement to site is unknown and the cost of the land is known and has been recorded, the cost figure to use is the estimated cost at the time the improvement was made.

When an improvement to site has been received as a gift, or acquired at no cost through annexation or reorganization, the record entry for its cost is zero plus any costs connected with its acquisition and installation. LEA's may wish to record the appraised value of such improvements at the time they were made, but this figure should not be shown as the cost of the improvement.

Improvements to site consist of initial and additional work (other than buildings) performed upon the site and its adjacent ways after the site has been acquired by the LEA. They involve such things as grading (other than excavation, fill, and backfill necessary for construction of a foundation for a building), landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways,

overpasses, retaining walls, sewers, and storm drains; installing water mains, field hydrants and sprinkling systems, and outdoor drinking fountains; original surfacing and soil treatment of athletic fields and tennis courts; furnishing and installing for the first time playground apparatus built into the grounds; flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems; and demolition work.

With respect to service systems, only those outdoor systems serving the site are considered improvements to site. Outdoor or underground parts of building service systems, such as tanks, water mains, sewer mains, and electrical poles and lines, are not site improvements; their costs are included as part of the building cost.

Expenditures for repairs to site improvements or site maintenance are not included in the cost of site improvement.

#### Cost of Site Maintenance

The cost of maintenance work performed on a site, expressed in dollars.

See also data item 134 Cost of Site Maintenance or Other Work, p. 47.

#### Equipment

See chapter 7, pp. 97-99, for definitions of equipment, built-in equipment, movable equipment, and supplies.

#### Expected Useful Life of Building

"The number of years a building is expected to fulfill its intended function. Useful life begins on the date of acquisition, and is often used as the period over which depreciation is calculated." (Data item 222, p. 54)

#### Expected Useful Life of Equipment

"The number of years an equipment item is expected to fulfill its intended function. Useful life begins on the date of acquisition and is often used as the period over which depreciation is calculated." (Data item 425, p. 83)

#### Market Value of Building

"The appraised or estimated dollar value for which the building currently could be sold. This primarily applies to relocatable buildings. A recent purchase or sale price of a similar item would be a good approximation." (Data item 225, p. 54)

#### Market Value of Equipment

"The appraisal or estimated dollar value for which an equipment item currently could be sold. A recent purchase or sale price of a similar item would be a good approximation." (Data item 428, p. 83)

#### Market Value of Site

"The appraised or estimated dollar value for which a site currently could be sold. A recent purchase or sale price of a similar item would be a good approximation." (Data item 127, p. 46)

#### Room

A space enclosed with walls or partitions, of fixed or movable type, that provide an acceptable sound barrier.

#### Space Dimensions

"The approximate length, width, and height of a space, in feet (meters), measured between the principal wall faces at or near floor level, plus wall cases and/or alcove areas." (Data item 303, p. 67)

#### Story

A group of rooms on the same level, or a floor consisting of one room, having clear standing headroom of at least 6 feet 6 inches (1.98 meters) and whose floor is at or above grade level along at least one entire side. "At or above grade level"

means that if the horizontal plane of the floor were to be extended on the side in question, no land within 20 feet (6.09 meters) of the building would be above this plane.

#### Volume of Building, Architectural

The architectural volume (cube or cubage) of a building is the sum of the products of the areas, defined [under Area of a Building, Architectural, p. 87] (using the area of a single story for multistory portions having the same area on each floor) and the height from the underside of the lowest floor construction system to the average height of the surface of the finished roof above for the various parts of the building.<sup>5</sup>

### RATIOS

The following are commonly used ratios that can be calculated from data items given in the handbook. Other common ratios related to property exist but require, in part, data outside the scope of this handbook.

<sup>5</sup>"Architectural Area and Volume of Buildings," Document D101. The American Institute of Architects, Washington, D.C., June 1974, p. 1.

#### Cost of Building Acquisition<sup>6</sup> Per Student

The total cost of acquiring the building divided by the student capacity of the building.

For a given building, this ratio is data item 217 Cost of Building Acquisition divided by data item 211 Student Capacity of Building.

#### Cost of Building Acquisition<sup>7</sup> Per Square Foot

The total cost of acquiring the building divided by the gross area of the building.

For a given building, this ratio is data item 217 Cost of Building Acquisition divided by data item 240 Gross Floor Area of Building.

#### Gross Area Per Student

The number of square feet (meters) in a building divided by the student capacity of the building.

For a given building, this ratio is item 240 Gross Floor Area of Building divided by data item 211 Student Capacity of Building.

<sup>6</sup>This ratio may also be calculated using construction cost. See Construction Cost of Building, p. 90.

<sup>7</sup>A similar ratio may also be calculated using construction cost. See Construction Cost of Building, p. 90.

## Chapter 7

# SUPPLIES AND EQUIPMENT

This chapter discusses the need for distinguishing between supplies and equipment, suggests some shortcomings to the listing approach, and recommends a set of criteria for making the supplies/equipment distinction. The chapter also differentiates between built-in and movable equipment and examines the topics of inventories and levels of control.

### REASONS FOR DISTINGUISHING BETWEEN SUPPLIES AND EQUIPMENT

Education agencies have found it useful to distinguish between supplies and equipment for several reasons;

- The distinction is frequently important in identifying the funds with which to purchase a given item, or conversely, in identifying which items can be purchased from a given fund source.
- The distinction may assist in deciding how to control or keep track of an item. For example, some funding programs require that all equipment items be inventoried annually. At the same time, many LEA's choose to inventory certain items, regardless of whether or not they are equipment or whether or not the LEA is required by law to do so.
- The distinction may bear on insurance decisions. Supplies and movable equipment are usually insured as part of the contents of buildings, while built-in equipment is usually insured as part of the structure.
- The distinction can affect calculations of cost of operations and cost per pupil. While most schools include expenditures for supplies in the calculation of current operating costs,

many schools treat equipment differently. Some include all expenditures for replacement equipment in the current operating cost total, excluding the cost of new and additional equipment. Others prorate the cost of all equipment over several years. In both cases, the incorrect classification of supplies or equipment items can affect the resulting cost calculations.

- The distinction can affect the amount of State or Federal aid allocated to an LEA. Several funding sources use per-pupil costs as part of their funding formula (see the preceding paragraph). Most funding programs limit the ways in which their funds may be spent, sometimes excluding either supplies or equipment from the list of eligible purchases.

The two basic approaches to distinguishing between supplies and equipment in the decision-making situations are. (1) to compare a given item to a predetermined list in which each entry is classified as either supplies or equipment; or (2) to compare a given item to a set of criteria describing the characteristics of supply and equipment items. Each of these approaches is discussed in the sections that follow.

### THE DISADVANTAGES OF A SUPPLY/EQUIPMENT LIST

Several publications in the NCES Handbook series have provided detailed lists of material items used in LEA operations, identifying each entry as either a supply or equipment item. The most recent version, found in Handbook IIR,<sup>1</sup> has been helpful to many users, but any such list has several significant disadvantages:

<sup>1</sup>See appendix E for a full bibliographic reference to Handbook IIR.

- Various State and Federal aid programs offer supply/equipment categorizations that sometimes conflict with such lists and with one another.
- Any list is, and always will be, incomplete. It is impractical to attempt to list and classify the thousands of materials and devices used in schools today, particularly in the vocational education curricula.
- Changes in educational philosophy, technology, and techniques are introducing new materials and devices into our schools at an ever-increasing pace. Even if it were possible to list and categorize most of the supply and equipment items in use today, such lists would quickly become obsolete without frequent updates.
- Changes in technology and purchase price sometimes cause the classification of certain items to change from one category to the other. For example, most LEA's classified hand-held mini-calculators as equipment several years ago when they cost over \$100. Now that the price of these items has dropped to the \$5 to \$25 range, some LEA's are reclassifying them as supplies.
- Users tend to treat a list as comprehensive and up-to-date, even when advised otherwise. This can lead to faulty classification decisions.

The conditions above make the development of a universally applicable and easily updatable supply/equipment list impractical. In lieu of presenting a list that might raise as many issues as it would propose to resolve, this handbook suggests that the distinction between supplies and equipment can be best accomplished through consistent, statewide application of uniform criteria. If an LEA wishes to supplement these criteria with a list, the list in Handbook IIR provides a firm foundation.

### CRITERIA FOR DISTINGUISHING BETWEEN SUPPLY AND EQUIPMENT ITEMS

Most Federal, State, and local funding programs provide criteria for distinguishing between supplies and equipment. The criteria below are based on a combination of the most practical and

commonly accepted guidelines from these sources. Unless otherwise bound by Federal, State, or local law, it is recommended that all education agencies use these criteria in their supply/equipment classification decisions. In those cases where the classification of an item is unclear, the agency, as always, must apply reason and good judgment in making its decision.

### EQUIPMENT ITEMS

An equipment item is a movable or fixed unit of furniture or furnishings, an instrument, a machine, an apparatus, or a set of articles that meets *all* of the following conditions:

1. Under normal conditions of use, including reasonable care and maintenance, it has an anticipated useful life of more than 1 year.
2. It is of significant value.
3. It retains its original shape and appearance with use.
4. It is nonexpendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it than to replace it with an entirely new unit.
5. It does not lose its identity through incorporation into a different or more complex unit or substance.

The first criterion is based on the notion that an equipment item should last longer than the fiscal year in which it was purchased.

Significant value should be measured in terms of original cost or in terms of estimated market value at the time of acquisition if the original cost is not available. Most LEA's will use values in the \$25 to \$100 range. Federal Management Circular 74-7<sup>2</sup> requires that the value criterion separating supplies from equipment shall not exceed \$300 per item. On the topic of significant value, the National Committee on Governmental Accounting states:

The significant value test is important because [LEA's] will have many individual assets which

<sup>2</sup>General Services Administration, Office of Federal Management Policy, "Federal Management Circular 74-7. Uniform administrative requirements for grants-in-aid to State and local governments," Attachment N, p. 1. Superintendent of Documents, Washington, D.C. 20402. FMC 74-7 is essentially the same as OMB Circular A-102.

are tangible and long-lived but whose value is so small that the time and expense of maintaining detailed accounting and inventory records on them are not justified. Examples of [items] not having significant value for accounting purposes would include pencil sharpeners, paper cutters, books other than those in libraries, and small tools. What constitutes significant value will vary from one governmental jurisdiction to another.

### SUPPLY ITEMS

An item should be classified as a supply if it does not meet *all* of the equipment criteria above.

### DISTINGUISHING BETWEEN BUILT-IN AND MOVABLE EQUIPMENT

Not all States and LEA's find it necessary to distinguish between built-in and movable equipment. For those agencies that do, the distinction usually relates to one of the following situations: (a) estimating the costs of a building (built-in equipment is included, movable equipment is not), and (b) determining which equipment items can be purchased from various funding sources.

After an item has been identified as equipment, the following criteria may be applied to determine if the item is built-in or movable:

An equipment item is *built-in* if:

1. it is an integral part of a building; that is, it is permanently fastened to the building, functions as part of the building, and causes appreciable damage to the building if it is removed; or
2. it is permanently attached to a site and functions as part of the site (except buildings or other structures).

Built-in equipment may be incorporated into a building at the time the building is erected or at a later date. Built-in equipment is sometimes referred to as fixed equipment (not to be confused with fixed assets).

National Committee on Governmental Accounting, *Governmental Accounting, Auditing, and Financial Reporting*, Municipal Finance Officers Association, 1313 East 60th Street, Chicago, Illinois 60637, 1968.

*Movable* equipment consists of items that:

1. are transportable from one location to another without appreciable damage or change to the location from which they are removed or to the location where they are installed, and
2. do not function as integral parts of the building or site and are not permanently fastened or attached to the building or site.

The term *movable* refers to permanency of installation and not to size or weight.

### MAINTAINING INVENTORY RECORDS ON SUPPLIES AND EQUIPMENT

LEA managers carry great responsibilities for stewardship of the funds and property of the LEA. They are responsible for safeguarding, maintaining, and periodically reporting on the condition of these financial and physical resources. One of the most important functions in carrying out stewardship responsibilities is keeping accurate inventory records. The need to establish and maintain inventory records usually stems from some combination of the following conditions:

- LEA managers often need information for the proper management of fixed assets that can be best derived from an orderly inventory system.
- Auditors, in accordance with generally accepted accounting principles, usually require that an inventory of all fixed assets (sites, buildings, and equipment) be maintained.
- Many State and Federal funding programs require that an inventory be maintained of certain items purchased with program funds.
- Boards of Education and/or LEA managers may require that certain special inventory systems be established beyond those required to satisfy auditors and outside funding programs.

In responding to these requirements, inventory systems can accomplish several objectives:

- To periodically check the condition and availability of an item; e.g., Is it in good working

condition? Is it temporarily out of service? Has it been stolen?

- To make the staff of the LEA more accountable for LEA property by direct involvement in the inventory process and assignment of responsibility for the control of certain items.
- To provide information necessary for making operating decisions and planning for the future. Examples of some of the more common planning and management activities are presented in chapter 3, pp 11-12 of this handbook. Increased utilization of equipment and reduced investment in new fixed assets are two possible results of such activities.
- To provide information for preparing required inventory lists and reports for auditors, funding agencies, and the LEA.

Each LEA will have a different combination of inventory needs to which it must respond and a different set of objectives it desires to accomplish. It must design its inventory systems accordingly. Two keys to operating an efficient and effective inventory system are (a) deciding what items to inventory and (b) selecting the proper inventory methods.

### DECIDING WHAT ITEMS TO INVENTORY

Most LEA's have an inventory system that deals with equipment. Such systems (1) may focus on specific types of equipment, such as those purchased with categorical (restricted-use) funds, or (2) may encompass all equipment owned by the LEA.

While it is important to periodically inventory equipment items (the accounting and auditing profession recommends inventory controls for most fixed assets), many LEA's also find distinct advantages in extending their inventory systems to stocks of valuable supplies. Such supplies might include food, janitorial supplies, or laboratory chemicals. Potential benefits of increased control are usually greatest for those supplies located in district-level warehouses, but can apply to supplies in individual schools if the supplies are of significant value.

As a general rule, the *total value* of an item (or group of like items) to the LEA is more important than its designation as supplies or equipment in deciding whether or not to inventory the item.

### AN INVENTORY IS THE BASIS FOR A PROPERTY INFORMATION SYSTEM

Some LEA's extend their inventory system to record more descriptive information than is required by the auditors or outside funding programs. The expected benefit is the availability of more detailed information for planning and decisionmaking purposes. Such an expanded set of inventory records also can be thought of as a *property information system*, since it contains more information than is required to meet basic inventory needs.

Of course, before an LEA extends its inventory system to include either additional items or more detailed information, it should weigh very carefully the extra costs involved. Through proper planning for the expansion of its property records, many LEA's can gain additional benefits while keeping the costs of the more complex property information system in balance.

### DECIDING BETWEEN GROUP CONTROL AND INDIVIDUAL (UNIT) CONTROL

A major decision in developing any inventory or property information system is deciding how much effort to devote to controlling (keeping track of) each equipment or supply item. In general, each item can be controlled in one of three ways:

**Individual (Unit) Control.** This is the most desirable form of control for equipment since an individual record is kept on each item. The condition and utilization of such items can be followed closely, and more descriptive information on each item can be recorded. On the other hand, individual control requires staff time and paperwork to generate these benefits. Individual control is advisable, in general, for all but the lowest-cost equipment items. Equipment items that might otherwise come under group control but have a high theft or casualty potential should also be considered for individual control.

**Group control.** Items falling into this category are of low individual value but, when taken as a group, are valuable enough to justify the cost of providing some type of control over their security, location, and condition. A group should always consist of identical or reasonably similar items. Groups may vary in size and specificity of the items

included. For example, an LEA might choose to group its chairs in any number of ways: by size, style, room location, or building location. The advantage of group control over individual control is that far more items can be controlled with considerably less time and paperwork. On the other hand, very little specific information is available about any given item in the group.

Group control is most applicable to any equipment item which meets all of the following conditions:

1. It is a piece of equipment for which the relationships of individual maintenance cost to the original cost and other factors are *not* critical in determining replacement policy.
2. It is a piece of equipment for which the observance of individual performance and other individual characteristics are not critical in determining replacement policy.
3. It is the same as some other pieces of LEA equipment with respect to function, material, shape, and size.
4. It has no serial number given it by the manufacturer.

The inventory control of supplies may also be thought of as a group-control process. While the unit value of most supplies is usually too low to justify control or recordkeeping on an individual basis, the aggregate inventory value of some supplies is significant. Such items might include food, janitorial supplies, gasoline, and other fuels. When applied to these types of supplies, group-control methods similar to those used with equipment can

reduce financial loss resulting from pilferage, mis-handling, and overbuying or underbuying.

*Little or no control.* This category is comprised primarily of supply items that do not warrant group control. Items falling into this category are usually of such little value that the cost of implementing procedures to monitor their use, location, and condition are not justifiable. This category rarely includes equipment items, since most LEA's are required by law or encouraged by generally accepted accounting principles to maintain either individual or group records on all items of equipment.

## SUMMARY

The level of control applied to any supply or equipment item is dependent on the amount of information the LEA desires about the item and how closely the LEA wishes to follow the item's condition and availability. Consequently, the level of control directly affects the amount of time and effort spent in keeping track of the item. Individual control offers the capability to closely track a single item's condition and availability, while group control forfeits the opportunity to focus on an individual item. However, group control allows far more items to be inventoried with considerably less time and paperwork. The level of control applied to a given item, which can range from an annual inventory to the tight security of a locked tool crib, should be based on the relative importance of the item to the overall operation of the LEA and is usually in direct proportion to its purchase or replacement cost.

## Appendix A

### GLOSSARY

This appendix contains definitions of property-related terms not defined elsewhere in this handbook. Terms located elsewhere in the handbook may be located through the use of the Index or through the data-item classifications in chapter 4.

The Glossary is arranged alphabetically and includes a limited amount of cross-referencing.

Each definition that has been taken from another handbook in the State Educational Records and Reports (SERR) Series is followed by a parenthetical expression containing the Roman numeral of the source handbook. The letter "R" following such a Roman numeral indicates that the handbook is the revised edition. In some cases, the definitions have been modified and are identified as such. In all cases where a definition was available in a previously published handbook, the most recent source was used.

**ACCOUNTING**—The procedure of maintaining systematic records of transactions (happenings, occurrences, events) relating to persons, objects, or money and summarizing, analyzing, and interpreting the results of such records. (VR, modified) See also FINANCIAL ACCOUNTING.

**ALTERATION OF A BUILDING**—Minor changes made internally that do not involve major structural changes. (III) See also REMODELING, RENOVATION OF A BUILDING, REHABILITATION OF A BUILDING, REPAIRS, and MAINTENANCE.

**AMORTIZATION**—(a) Gradual reduction, redemption, or liquidation of the balance of an account recording to a specified schedule of times and amounts. (b) Provision for the extinguishment of a debt by means of a Debt Service Fund (Sinking Fund).<sup>1</sup>

<sup>1</sup>National Committee on Governmental Accounting, *Governmental Accounting, Auditing, and Financial Reporting*.

**BUDGET**—A plan of financial operation embodied in an estimate of proposed expenditures for a given period or purpose, and the proposed means of financing them. The budget usually consists of three parts. The first part contains a message from the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The second part consists of schedules supporting the summary. The schedules show in detail the proposed expenditures and means of financing them together with information as to past years' actual revenues and expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect. (IIR) See also CAPITAL BUDGET.

**BUILDING CODE**—A systematic collection of the laws, rules, and regulations of a governmental entity related to building construction and utilization.

**CAPITAL ASSETS**—See PROPERTY. See also Capital Assets, p. 6.

**CAPITAL BUDGET**—A revenue and expenditure plan for the acquisition and disposition of property. See also BUDGET.

**CAPITAL OUTLAY**—An expenditure resulting in the acquisition of property or additions to property that are presumed to have benefits for more than 1 year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, addi-

Municipal Finance Officers Association, 1313 East 60th Street, Chicago, Ill. 60637, 1968, p. 153.

tional, and replacement equipment. (IIR, modified) See also Appendix B, p. 107.

**CASH FLOW MANAGEMENT**—Controlling the timing and disposition of receipts and expenditure obligations to maintain the best possible financial position.

**CHART OF ACCOUNTS**—A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number that has been assigned to each account. Accounts in the chart are arranged with accounts of a similar nature; for example, assets and liabilities. (IVR)

**CLASSIFICATION**—A systematic arrangement of items in groups with defined, like characteristics; or, one such group within a classification system.

**CODING**—A means of distinguishing among items and categories of information by assigning numbers or other symbolic designations so that the items and categories are readily identifiable. (VR)

**COMPARABILITY**—The characteristic of commonality among or between selected elements measured in terms of identical constants. The accuracy of the measurement of the degree of comparability is usually dependent on the number of constants applied. (IVR)

**COST BENEFIT**—Analyses that provide the means for comparing the resources to be allocated to a specific program with the results likely to be obtained from it; or, analyses that provide the means for comparing the results likely to be obtained from the allocation of certain resources toward the achievement of alternate or competing objectives. (IVR)

**COST EFFECTIVENESS**—Analyses designed to measure the extent to which resources allocated to a specific objective under each of several alternatives actually contribute to accomplishing that objective, so that different ways of gaining the objective may be compared. (IVR)

**DATA PROCESSING**—The activities of collecting and organizing data, storing for future use, and preparing statistical reports. (IVR)

**EVALUATION**—The process of ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established. (IVR)

**EXPENDITURES**—Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year. (IIR)

**FACILITIES**—See PROPERTY. See also Facilities, p. 6.

**FEDERAL EDUCATION AGENCY**—See Federal Education Agency, p. 7.

**FINANCIAL ACCOUNTING**—The recording and reporting of activities and events affecting the money of an administrative unit and its program. Specifically, it is concerned (1) with determining what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) with recording, classifying, and summarizing activities or events; (3) with analyzing and interpreting recorded data; and (4) with preparing and initialing reports and statements that reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives. (IVR) See also ACCOUNTING.

**FIXED ASSETS**—See PROPERTY. See also Fixed Assets, p. 6.

**INTERMEDIATE ADMINISTRATIVE UNIT**—See INTERMEDIATE EDUCATION AGENCY.

**INTERMEDIATE EDUCATION AGENCY (IEA)**—An administrative agency, smaller than the State agency, existing primarily to provide consultative, advisory, administrative, or statistical services to local education agencies, or to exercise certain regulatory functions over local education agencies. An intermediate education agency may operate schools and contract for school services, but it does not exist primarily to render such services. Such agencies may or may not have taxing and bonding authority. Where

there is a supervisory union board, the union is included as an intermediate education agency (adapted from the definition of Intermediate Administrative Unit in VR). See also Local Education Agency, p. 7.

**INVENTORY**—A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units. (IIR)

**LEA**—See LOCAL EDUCATION AGENCY.

**LIFE-CYCLE COST**—The total of all costs associated with owning and operating a building or item of equipment, including costs of planning, constructing, financing, operating, maintaining, and disposing of the building or item of equipment. Life-cycle costs may be either projected (i.e., before the fact), or actual (i.e., after the fact).

**LOCAL BASIC ADMINISTRATIVE UNIT**  
—See LOCAL EDUCATION AGENCY.

**LOCAL EDUCATION AGENCY (LEA)**—An education agency at the local level existing primarily to operate schools or to contract for educational services. Normally, taxes may be levied by such publicly operated agencies for school purposes. These agencies may or may not be coterminous with county, city, or town boundaries. This term is used synonymously with the terms "school district," "school system" and "local basic administrative unit." (IVR) See also Local Education Agency, pp. 7 and 8.

**LOCAL SCHOOL DISTRICT**—See LOCAL EDUCATION AGENCY.

**MAINTENANCE**—Those activities concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacement of property (anything less than replacement of a total property unit). (This definition is identical to definition of MAINTENANCE OF PLANT in IIR) See also REPAIRS.

**OPERATIONAL UNIT**—A separately budgeted subdivision of an LEA established to carry out a

major objective or group of objectives, such as a school, the transportation unit, or the athletic department. (IVR)

**PERSONAL PROPERTY**—Property of any kind except real property. It may be tangible (having physical existence) or intangible (having no physical existence, such as patents, inventions, and copyrights).<sup>2</sup> See also REAL PROPERTY; and Movable Equipment, p. 99.

**PLANNING**—The selection or identification of the overall, long-range goals, priorities, and objectives of the organization, and the formulation of various courses of action to be followed in working toward achieving those goals, priorities, and objectives. (IVR)

**PROGRAM**—A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives. (IVR)

**PROPERTY**—Sites, buildings, and equipment, both built-in and movable. See Site, p. 42; Building, p. 48; and Equipment, p. 75 and p. 97.

**PROPERTY DATA**—Specific items of information about land, buildings, and equipment, usually organized in a file as part of a property accounting system.

**PROPERTY RECORD**—A collection of property data where information about a particular property item or group of items may be found. A property record may take the form of a file card, a looseleaf page, one or more key-punch cards, or data entries on a magnetic tape or disk for computer usage.

**REAL ESTATE**—Land, improvements to site, and buildings; real property. (IIR)

**REAL PROPERTY**—See REAL ESTATE.

**REHABILITATION OF A BUILDING**—The general overhauling of a complete building or

<sup>2</sup>Federal Management Circular 74-7 (Attachment N "General Services Administration, Office of Federal Management Policy, September 13, 1974; also codified in the Code of Federal Regulations as 34 CFR 256. FMC 74-7 is essentially the same as OMB Circular A-102.

major section thereof to better adapt it for continued use for the school program or a different type of occupancy. (III) See also **ALTERATION OF A BUILDING, REMODELING, RENOVATION OF A BUILDING, REPAIRS, and MAINTENANCE.**

**REMODELING**—Any major permanent structural improvement to a building. It includes changes of partitions, roof structure, or walls. Repairs are not included here but are included under maintenance. (IIR) See also **ALTERATION OF A BUILDING, REHABILITATION OF A BUILDING, RENOVATION OF A BUILDING, REPAIRS, and MAINTENANCE.**

**RENOVATION OF A BUILDING**—The renewing of a building or part thereof without changing structure, function, or design. (III) See also **ALTERATION OF A BUILDING, REHABILITATION OF A BUILDING, REMODELING, REPAIRS, and MAINTENANCE.**

**REPAIRS**—The restoration of a given piece of equipment, of a given building, or of grounds to original condition of completeness or efficiency from a worn, damaged, or deteriorated condition. (IIR). See also **MAINTENANCE.**

**SCHOOL PLANT**—The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities. (IIR)

**SCHOOL SYSTEM**—All the schools and supporting services controlled by a board of education or by any other organization that operates one or more schools. (VR) See also *Local Education Agency*, pp. 7 and 8.

**SEA**—See **STATE EDUCATION AGENCY.**

**STATE**—A term that applies to the 50 States, outlying areas, the Trust Territory of the Pacific Islands, and the District of Columbia. (VII)

**STATE BOARD OF EDUCATION**—The legally constituted body having the major responsibility for the general supervision of elementary and secondary education in the State. This board

may also have total or partial responsibility for the supervision of higher education. (IVR)

**STATE DEPARTMENT OF EDUCATION**—An organization, composed of the chief executive officer (chief State school officer) and staff, that exists to conduct the work delegated to it by law. (IVR)

**STATE EDUCATION AGENCY (SEA)**—The organization established by law for the primary purpose of carrying out at least a part of the education responsibilities of the State. It is characterized by having statewide jurisdiction and may be composed of a State board, chief executive officer, and staff. Some State education agencies may lack one or two of these three elements, but in any case there must be either a board or a chief executive officer. The term "commission" is sometimes used synonymously with "board." (IVR) See also *State Education Agency*, p. 7.

**STATE EDUCATION AUTHORITY**—An organized and officially constituted group of individuals or an individual responsible for policy decisions related to constitutional and legislative provisions pertinent to education in the State. (VII)

**SYSTEMS ANALYSIS**—Activities involving the search for and evaluation of alternatives that are relevant to defined objectives, based on judgment, and, wherever possible, on quantitative methods; the development of data-processing procedures or application to electronic data-processing equipment. (IVR)

**TEACHING STATION or TEACHER STATION**—The space allocation required to accommodate a teacher (or teachers) and a group of students during instructional activities. The amount and characteristics of the space in any teaching station will vary according to subject-matter area and local or State policies or standards on student/teacher ratios or students per square foot. (b) The specific location and actual equipment (i.e., desk, lectern, demonstration table) required by a teacher to carry out assigned instructional activities with a group of students.

## Appendix B

# CAPITALIZATION

Capitalization is the act of recording the value of an item of property in the General Fixed Assets Group of Accounts or in the appropriate fund on the LEA's Balance Sheet.<sup>1</sup> The value recorded for the item should be its "[original] cost, or estimated [original] cost if the original cost is not available, or, in the case of gifts or contributions, at fair market value at the time received."<sup>2</sup>

### CRITERIA FOR CAPITALIZING PROPERTY

Capitalization applies only to items with a useful life greater than 1 year. This includes all sites, buildings, and equipment, but excludes supplies (see chapter 7, p. 97 for the distinction between equipment and supplies). Also improvements to sites, buildings, and equipment can be capitalized. Improvements are generally thought of as any alteration, renovation, or rehabilitation of a fixed asset that extends the life of the asset or otherwise provides benefits for more than 1 year. A list of many of the items categorized as improvements to sites is presented in the definition of data item, 129 Nature of Site Improvement, on page 46.

Summarizing the foregoing statements, an item can be capitalized if it is:

1. a site,
2. a building,
3. an equipment item (as defined in chapter 7, page 98), or
4. an improvement to a site, building, or equipment item.

<sup>1</sup>Financial accounting for fixed assets is discussed in detail in Handbook II-B, pp. 220-228. See appendix E for full bibliographic information on this handbook.

<sup>2</sup>AICPA Committee on Governmental Accounting and Auditing, *Industry Audit Guide, Audits of State and Local Governmental Units*. New York: American Institute of Certified Public Accountants, 1975, p. 17.

### CAPITALIZATION AND CAPITAL OUTLAY

Since the use of the term "capital outlay" varies from State to State, there is no uniform relationship between the terms "capital outlay" and "capitalization." In a funding sense, capital outlay may refer to a portion of the budget specified for restricted use. For example, many States restrict part of their minimum foundation aid to capital outlay expenditures, such as equipment and improvements to buildings. In an accounting sense, capital outlay may refer to the way a particular expenditure transaction should be classified. For example, in a financial accounting system based on Handbook IIR, Capital Outlay is one of the principal categories under the Object dimension.

When the term capital outlay is used in the accounting sense as outlined in Handbook IIR, its relationship to the term capitalization is straightforward: all items classified under the Capital Outlay category in the Object dimension are fixed assets and all fixed assets should be capitalized.

When capital outlay is used to denote funds with restricted use, its relationship to the term capitalization is not always as simple. Some States restrict the use of capital outlay funds (also referred to as capital funds, capital grant funds, and bond funds) to fixed assets only. Some further restrict use to equipment only, or equipment and building improvements. Other States extend the use of capital outlay funds to include more than fixed assets, such as supplies and materials required to prepare a newly constructed building for opening. In this and similar cases, the LEA would normally capitalize only the fixed asset items.

In summary, all fixed-asset items should be capitalized, and should also be classified under the Capital Outlay object in accordance with Handbook IIR.<sup>3</sup> However, such items may or may not

<sup>3</sup>See appendix E for full bibliographic information on Handbook IIR.

✓  
have been purchased with specially designated capital outlay funds, depending on the policies and practices of the State in question. Also, specially

designated capital outlay funds may occasionally be used to purchase more than just fixed assets.

## Appendix C

# DEPRECIATION

The National Committee on Governmental Accounting defines depreciation as the expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause.

NCES encourages all State and local education agencies to investigate ways of using depreciation information to enhance the important process of calculating the total costs of education programs and services. The following excerpts from the AICPA's (American Institute of Certified Public Accountants) *Industry Audit Guide: Audits of State and Local Governmental Units*<sup>1</sup> may be of interest to those States and LEA's wishing to investigate the topic further. The reader should bear in mind that this document was published in 1975, and that revisions of the concepts or statements quoted below that may have occurred since 1975 have not been reflected.

Pages 17-18 in chapter 2, "Accounting Principles and Concepts," state:

With respect to depreciation of general fixed assets, there are two reasons for a renewed interest in the subject. One is the increasing trend in the number of governmental grants, both of federal to state and local, and of state to local, which allow depreciation as a reimbursable cost. Another is the need to marshal all costs including depreciation for the purposes of measuring cost of governmental services and evaluating the efficiency of programs.

There are four reasons for computing depreciation for governmental units: (1) profit measurement for enterprise and intragovernmental service funds, (2) cost accounting for services and

programs, (3) as a cost to be included in the basis for reimbursements or grants, and (4) systematic amortization of cost to recognize use or obsolescence. Granted these reasons for computing depreciation, however, maintaining such information and including it in financial statements involve separate questions.

Depreciation should be recorded on fixed assets financed primarily by charges to users, such as those included in enterprise and intragovernmental service funds. With respect to general fixed assets in a general fixed assets group of accounts, some financial statement users may prefer that depreciation be computed and reported even though such amounts are not a charge against any fund. Accordingly, as long as original cost or other appropriate amounts are maintained and reported, there is no objection to reflecting an allowance for depreciation in the general fixed assets group of accounts with a corresponding reduction in the amount shown as the investment in such assets. Where the amount shown as the investment in such assets is categorized by source of investment, the reduction may be shown as a reduction of the total of such categories.

In addition to the *Industry Audit Guide, Audits of State and Local Governmental Units*, referenced above, AICPA has published other documents that address various aspects of depreciation, including Accounting Principles Board Opinion No. 12 and Accounting Research Bulletins 33, 43, and 44 (revised). Other sources of written materials on depreciation policy and practice may be located through State and local CPA organizations and through the Municipal Finance Officers Association in Chicago.

The inclusion of depreciation-related data items in chapters 4 and 5 of this handbook should not be interpreted as a requirement that depreciation

<sup>1</sup>AICPA Committee on Governmental Accounting and Auditing, *Industry Audit Guide: Audits of State and Local Governmental Units*. New York: American Institute of Certified Public Accountants, 1975.

information should be calculated or recorded in the property files (or in the school finance files). The presence of these data items suggests that they are potentially useful to LEA's, and provides uniform terminology and definitions for those LEA's that wish to maintain such information.

For those agencies interested in using depreciation techniques, the following general guidelines may be of assistance.

- Depreciation applies only to buildings, site improvements, and equipment; land is never depreciated because it is not consumed in use.
- The most common depreciation method used is the straight-line method. In this method, the annual amount of depreciation is calculated by first subtracting the salvage value of the item from its acquisition cost and dividing the difference by the anticipated years of useful life. The salvage value of an item is its expected market value at the end of its anticipated useful life.
- An addition to a building can best be depreciated separately from the building to which it is attached. It is easier to do this if the

building addition has also been capitalized (see appendix B) separately.

- A renovation or rehabilitation can be depreciated by adding the costs of such renovation or rehabilitation to the book value of the asset (that is, the value remaining after accumulated depreciation has been deducted from original cost), deducting the anticipated salvage value of the renovated or rehabilitated asset, and dividing by the balance of the extended useful life.
- No item should ever be depreciated below its salvage value. However, adjustments to depreciation may be made if the anticipated salvage value changes during the life of the asset.

An additional discussion of depreciation is presented in Handbook IIR,<sup>2</sup> pp. 66-68, in the sections on Operating Cost, Building Use Cost, and Equipment Use Cost.

<sup>2</sup>See appendix E for a full bibliographic reference to Handbook IIR.

## Appendix D

### ACKNOWLEDGMENTS

A large number of individuals were involved in the development of this handbook. Over 100 persons attended national and regional conferences as representatives of the nine national professional organizations and various State and Federal agencies. Others served as consultants to the contractor or on special review committees. Many other individuals who reviewed handbook materials channeled their contributions through these organizational representatives or committee members.

It would be impossible to list here the name of every individual who made an important contribution to the handbook. The organizations and people listed below, however, deserve special recognition.

Nine national professional organizations, representing a range of interest areas in education from finance to architecture, agreed to serve on the National Planning Group. Each organization was asked to appoint a special project delegate to attend three 3-day advisory meetings, spaced throughout the project schedule. In addition, each organization, through the efforts of the delegate and the organization's leadership, recommended representatives for the 10 regional review meetings. The following list identifies each of the nine organizations, along with the name of the executive officer and the name and the title of the project delegate. Individuals are listed according to title and location at the time of their participation in the project.

#### AMERICAN ASSOCIATION OF COMMUNITY AND JUNIOR COLLEGES

President: Edmund J. Gleazer, Jr.  
Project Delegate: Peter Krupczak  
Assistant Vice-President, Business Management  
Triton College  
River Grove, Ill.

#### AMERICAN ASSOCIATION OF SCHOOL ADMINISTRATORS

Executive Secretary: Paul B. Salmon  
Project Delegate: Frank E. Delavan  
Manager, Building Program Management Team  
Sacramento City Unified School District  
Sacramento, Calif.

#### AMERICAN INSTITUTE OF ARCHITECTS

#### NATIONAL COMMITTEE ON ARCHITECTURE FOR EDUCATION

President: Samuel A. Derieux  
Committee Chairman: Wendell V. Locke  
Project Delegate: Wendell V. Locke  
Locke Wright-Foster  
Oklahoma City, Okla.  
Alternate Delegate: James Lynch  
Lynch, Payne, Champion, Barnaby, Inc.  
Des Moines, Iowa

**ASSOCIATION FOR EDUCATIONAL COMMUNICATIONS AND TECHNOLOGY**

Executive Director: Howard B. Hitchens  
 Project Delegate: C. James Wallington  
 Director of Research and Communications  
 Association for Educational Communications and Technology  
 Washington, D.C.

**ASSOCIATION FOR EDUCATIONAL DATA SYSTEMS**

President: Thomas J. McConnell, Jr.  
 Project Delegate: Thomas J. McConnell, Jr.  
 Director, Computer Center  
 Atlanta Public Schools  
 Atlanta, Ga.

**ASSOCIATION OF SCHOOL BUSINESS OFFICIALS  
OF THE UNITED STATES AND CANADA**

Executive Director: Charles W. Foster  
 Project Delegate: Creta Sabine  
 Associate Professor of Educational Administration  
 Illinois State University  
 Normal, Ill.

**COUNCIL OF CHIEF STATE SCHOOL OFFICERS  
COMMITTEE FOR EVALUATION AND INFORMATION SYSTEMS**

Executive Secretary: Byron W. Hansford  
 Committee Chairman: James E. Mitchell  
 Project Delegate: James E. Mitchell  
 Associate Superintendent, Planning and Management Information  
 Department of Public Instruction  
 Des Moines, Iowa.

**COUNCIL OF EDUCATIONAL FACILITY PLANNERS, INTERNATIONAL**

Executive Director: Dwayne E. Gardner  
 Project Delegate: Donald O. Bush  
 Professor of Educational Administration  
 Central Michigan University  
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## Appendix E

### NCES PUBLICATIONS RELATED TO HANDBOOK IIR

The following bibliography is divided into two parts. The first part is a listing of handbooks in the State Educational Records and Reports Series, excluding Handbook IIR. The second part of the bibliography is a listing of other NCES publications that may provide information related to property accounting.

Note—The letter (R) indicates a revised edition that supersedes the original edition.

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## INDEX

## A

Accessibility of instruction locations to handicapped, 30, 58

Accounting, 103  
 financial, 104  
 property — see property accounting

Accounts, chart of, 104

Acknowledgments, 111-120

Acquisition  
 and cost information, building, 28-29, 53-54, 91  
 and cost information, equipment, 37-38, 82-83, 92  
 and cost information, site, 25-26, 45-46, 93

Adjunct, 66  
 floor area of 36, 74, 87  
 type of, 36, 74

Adult/community/continuing education agencies, 7

Agencies, types of education, 7

Agricultural area, 25, 44

Alteration, 33, 64, 103

American  
 National Standards Institute, Inc. (ANSI), 57, 67  
 Standards Association, Inc., 57, 67  
 Standard Methods of Determining Areas in School Buildings, 57, 67

Amortization, 103

Animal husbandry area, 25, 44

Annual  
 cost of building lease, 28, 53  
 cost of equipment lease, 38, 82  
 cost of lease, 92  
 cost of site lease, 25, 46

Apparatus, machinery and, 37, 79

Archery range, 25, 44

Architectural and engineering services, cost of, 90-91

Area  
 of adjunct, floor, 36, 74, 87  
 of building, architectural, 87  
 of building, gross floor, 30, 57, 87-88  
 of building, total assignable floor, 30, 57, 88  
 of disaster shelter, 30, 58, 88  
 of learning resources space, total floor, 30, 58, 88  
 of multiple-purpose space, support space, and other assignable space, total floor, 30, 58  
 of regular instructional space, total floor, 30, 57, 88  
 of site, 24, 42, 88  
 of site disposed, 26, 47  
 of a space, floor, 33, 67, 89  
 of special instructional space, total floor, 30, 58, 89

per students, gross, 95  
 standard net assignable, 89  
 vocational center, 7

Art equipment, 36, 78

Assets  
 capital, 6, 103  
 fixed, 6, 104

Assignable  
 area, standard net, 89  
 floor area of building, total, 57, 88  
 space, 33, 67-71

Athletic/physical education space, 33, 68

Audio device, 36, 77

Audiorecording materials, 36, 78-79

Auditorium, 34, 70

Availability  
 of building, 27, 51-52  
 of building entrances for the handicapped, 30, 58  
 of 32-inch doors, 30, 59  
 of simultaneous visual and audible warning signals for use in case of fire, 32, 63  
 of toilet facilities for the handicapped, 30, 58

Average unit cost, equipment under group control, 38, 83, 89

## B

Baseball field, 24, 43

Basketball court, 24, 43

Bench  
 desk, or floor machinery (nonoffice), 37, 80  
 desk, or floor machinery (office), 37, 80

Benefits of using Handbook III R  
 for FEA'S — 9  
 for LEA'S — 9  
 for SEA'S — 9

Bibliography of related NCES publications, 121-122

Book value, 89  
 of building, 28, 54  
 of equipment, 38, 83

Budget, 103  
 capital, 103

Building, 26-33, 49-66  
 acquisition  
 and cost information 28-29, 53-54  
 cost of, 28, 53, 91  
 date of, 28, 54  
 method of, 28, 53  
 per square foot cost of, 95

per student cost of, 95  
 source of funds for, 28, 54  
 addition code, 26, 49  
 alteration of a, 103  
 architectural area of, 87  
 architectural volume of, 95  
 availability of, 27, 51-52  
 book value of, 28, 54  
 code, 103  
 construction cost of a, 90  
 contract cost of a, 90  
 contents, insured value of, 29, 54  
 cost  
   annual lease, 28, 53  
   information, 28-29, 53-54  
   miscellaneous, 91  
   of acquisition, 28, 53, 91  
   of construction, 91  
   of modification, 33, 64, 92  
   of repair and maintenance work, 64, 32, 92  
   of replacement, 28, 54, 92-93  
   per square foot, 95  
   per student, 95  
 design, type of, 27, 49-51  
 disposition  
   date of, 33, 65  
   method of, 33, 65  
   net proceeds from, 33, 65  
   proceeds, receiving fund for, 33, 65  
 entrances for the handicapped, availability of, 30, 58  
 expected useful life of, 28, 54, 94  
 grades in, 27, 52  
 gross floor area of, 30, 57, 87-88  
 insured value of, 29, 54  
 lease  
   annual cost of, 28  
   term of, 28, 53  
 location, 27, 49  
 market value of, 28, 54, 94  
 materials selection, 12  
 miscellaneous, cost of, 91  
 mobility of, 30, 57  
 modification  
   cost of, 33, 64, 92  
   date of, 33, 64  
   source of funds for, 33, 64  
 name, 26, 49  
 number, 26, 49  
 ownership of, 28, 52  
 physical characteristics of, 29-30, 55-59  
 principal use of, 27, 51  
 rehabilitation of, 105-106  
 renovation of, 106  
 repair  
   and maintenance information, 32, 64  
   or maintenance work  
     completed, date, 32, 64  
     cost, 32, 64, 92  
     performed, explanation of, 32, 64  
 replacement cost of, 28, 54, 92-93  
 source  
   of electrical supply for, 32, 61  
   of sewage treatment/disposal service for, 31, 61

of water for, 31, 61  
 student capacity of, 28, 52, 89  
 total assignable floor area of, 30, 57, 88  
 Building-related data items, 65-66  
 Buildings, 6, 26-33  
   spaces within, 33-36, 66-75  
 Built-in equipment, 6, 48, 76, 99  
 Business education space, 33, 68  
 Business equipment, 36, 78

## C

Cafeteria, 34, 70  
 Cafetorium, 34, 70  
 Campsite, 25, 44  
 Capacity  
   of a space, student, 35, 72, 89-90  
   of available parking areas off site, 24, 43, 90  
   of building, student, 28, 52, 89  
   of cooling system, 31, 61, 90  
   of heating system, 31, 60, 90  
   of paved parking areas on site, 24, 42, 90  
   of structure(s) or special area(s)  
     participant, 25, 45  
     spectator, 25, 45  
   of unpaved parking areas on site, 24, 42-43, 90  
 Capital assets, 6, 103  
 Capital budget, 12, 103  
 Capital outlay, 103-104  
 Capitalization, 107  
 Cash flow management, 13-104  
 Ceiling finish, 35, 73  
 Chart of accounts, 104  
 Circulation space, 34, 71  
 Classification, 104  
 Classification, format of data item, 22-23  
 Classification of data items, 21-39  
 Code, building, 103  
 Coding, 104  
 Collecting property information, 11  
 Combined HVAC system, 31, 61  
 Common language, 2, 3, 9  
 Comparability, 104  
 Compiling reports, 13  
 Computer/data-processing space, 34, 70  
   (instructional), 34, 69  
 Computer  
   device, 36, 77  
   materials, 76, 79  
 Computers in property accounting, 12, 14  
 Condition of equipment, 38, 84  
 Conducting research, 13  
 Conference room, 34, 70  
 Construction cost of a building, 90  
 Contract cost of a building, 90  
 Control  
   group, 100-101  
   individual, 100  
   little or no, 101  
   unit, 100  
 Controlling, 12

## Cooling

- primary energy source for, 31, 60-61
- system, capacity of, 31, 61, 90
- system, location of, 31, 60

## Cost

- analysis, 12
  - benefit, 104
  - control, 13
  - effectiveness, 104
  - equipment under group control, average unit, 38, 83, 89
  - method of estimating replacement
    - (building), 28, 54
    - (equipment), 38, 83
  - of architectural and engineering services, 90-91
  - of building
    - acquisition, 28, 53, 91
      - per square foot, 95
      - per student, 95
    - construction, 91
    - contract, 91
    - lease, annual, 28, 53
    - miscellaneous, 91
    - modification, 33, 64
    - repair or maintenance work, 32, 64
    - replacement, 28, 54
  - of educational consultative services, 92
  - of equipment
    - acquisition, 38, 82, 92
    - lease, annual, 38, 82
    - repair or maintenance work, 39, 84
    - replacement, 38, 83
  - of lease, annual, 92
  - of legal services, 92
  - of modification to building, 92
  - of repair and maintenance work, building, 92
  - of repair or maintenance work, equipment, 92
  - of replacement, building, 92-93
  - of replacement, equipment, 93
  - of site
    - acquisition, 25, 46, 93
    - improvement, 26, 47, 93-94
    - lease, annual, 25, 46
    - maintenance, 94
    - maintenance or other work, 26, 47
  - property-related, 1
- Council of Chief State School Officers: "Resolution on Data Standards"; 2-3
- Coverage of communication systems, 32, 62-63
  - Criteria for identifying equipment, 98-99
  - Criteria for identifying supplies, 99
  - Criteria for selecting data items for the handbook, 21-22
  - Custodial space, 34, 71

## D

- Darkroom, 34, 70
  - (instructional), 34, 69
- Data
  - entry, 22
    - code, 23
    - definition, 23
    - name, 23

## item(s), 22

- building-related, 65-66
  - classification format, 22-23
  - classification of, 21-39
  - definition of, 22, 41-85
  - equipment-related, 85
  - for a property accounting system, selecting, 7
  - name, 22
  - not listed in this handbook, 8-9
  - reference number, 22
  - site-related, 48
  - space-related, 74-75
  - processing, 104
  - property — see property information
- Date
- building repair or maintenance work completed, 32, 64
  - construction
    - completed, 28, 53
    - started, 28, 53
  - equipment repair or maintenance work completed, 38, 84
  - of building
    - acquisition, 28, 54
    - disposition, 33, 65
    - modification, 33, 64
  - of equipment
    - acquisition, 38, 82
    - disposition, 39, 85
  - of site
    - acquisition, 25, 46
    - disposition, 26, 48
    - improvement, 26, 47
    - site maintenance or other work completed, 26, 47
- Decisionmaking in education, the need for property information for planning and, 1
- Decisions, property allocation, 1
- Definitions of data items, 41-85
- Depreciation, 109-110
  - method, 28, 38, 54, 83
- Derived files, 15
- Description of equipment, 37, 80
- Designing documents, 5
- Developing
  - a property accounting system, 13-14
  - new property accounting systems, 5
- Device
  - audio, 36, 77
  - computer, 36, 77
  - electronics display, 36, 77
  - graphics and graphics reproduction device, 36, 77
  - instructional, 36, 77
  - photographic, 36, 77
  - physical display, 36, 77
  - projected and magnified display, 36, 77
  - subject-matter-related, 36, 78
- Disaster shelter, area of, 30, 58, 88
- Disposition
  - of building, 33, 64-65
  - of equipment, 39, 84-85
  - of site, 26, 47-48
- Driver
  - education equipment, 36, 78
  - training range, 25, 44

## E

Easements, 24, 43  
 Educational consultative services, cost of, 92  
 Electronic display  
   device, 36, 77  
   materials, 36, 79  
 Energy  
   conservation, 65-66  
   use/conservation studies, 12  
 Engineering services, cost of architectural services and, 90-91  
 Equipment, 36-39, 75-85, 94, 97-101  
   accounting systems, 76  
   acquisition  
     and cost information, 37-38, 82, 83  
     cost of, 38, 82, 92  
     date of, 38, 82  
     source of funds for, 38, 83  
   allocation, 12  
   art, 36, 78  
   book value of, 38, 83  
   built-in, 6, 48, 76, 99  
   business, 36, 78  
   condition of, 38, 84  
   cost  
     average unit, equipment under group control, 38, 83  
     method of estimating replacement, 38, 83  
     of acquisition, 38, 82  
     of lease, annual, 38, 82  
     of repair or maintenance work, 39, 84  
     of replacement, 38, 83  
   criteria for identifying, 98-99  
   description of, 37, 80  
   disposition  
     method of, 39, 85  
     net proceeds from, 39, 85  
     proceeds, receiving fund for, 39, 85  
     reason for, 39, 84-85  
   distinguishing between  
     built-in and movable, 99  
     supplies and, 98-99  
   driver education, 36, 78  
   expected useful life of, 38, 83, 94  
   homemaking, 36, 78  
   industrial arts, 36, 78  
   instructional, 36, 77-78  
   insured value of, 38, 83  
   inventory number, 36, 76  
   inventory of supplies and, 99-101  
   lease, annual cost of, 38, 82  
   lease, term of, 38, 82  
   list of supplies, 97-98  
   market value of, 38, 83, 94  
   mobility, 37, 81  
   movable, 6, 76, 99  
   music, 36, 78  
   needs forecasting, 12  
   organizational responsibility for, 37, 81-82  
   ownership of, 37, 81

physical education, 36, 78  
 physical location of, 37, 81  
 related data items, 85  
 repair  
   and maintenance information, 38-39, 84  
   or maintenance work completed, date, 38, 84  
   or maintenance work, cost of, 39, 84, 92  
   or maintenance work performed, explanation of, 38, 84  
 replacement, cost of, 38, 83, 93  
 room, 34, 70  
 scientific laboratory, 36, 78  
 selection, 12  
 tag number, 36, 76  
 type, 36, 76-77  
 under group control  
   average unit cost, 38, 83, 89  
   number of units, 38, 83  
   units of measures, 38, 83  
 warranty expiration data, 39, 84  
 Evaluating, 12  
 Evaluation, 104  
 Expected useful life  
   of building, 28, 54, 94  
   of equipment, 38, 83, 94  
 Expenditures, 104  
 Explanation  
   of building modification, 33, 64  
   of building repair or maintenance work performed, 32, 64  
   of equipment repair or maintenance work performed, 38, 84  
   of site maintenance or other work performed, 26, 47  
 Exterior walls, 29, 55

## F

Facilities, 6, 104  
 Facility, planning, 12  
 Family and consumer education (home economics)  
   space, 33, 68  
 FEA — see Federal Education Agency  
 Federal Education Agency (FEA), 7  
 Files  
   derived, 15  
   original document, 15  
   property information, 14-16  
 Financial accounting, 104  
   records, property accounting records as support for, 18-19  
 Fixed  
   assets, 6, 104  
   interior walls, 29, 55  
 Floor  
   area  
     of a space, 33, 67  
     of adjunct, 36, 74, 87  
     of building  
       gross, 87-88  
       total assignable, 88  
     of learning resources space, total, 30, 58, 88  
     of regular instructional space, total, 30, 57, 88  
     of special instructional space, total, 30, 58, 89

finish, 35, 73  
 framing, 29, 55  
 Football field, 24, 43  
 Furniture, 37, 79

## G

Glossary, 103, 106  
 Grades in building, 27, 52  
 Graphics and graphics reproduction device, 36, 77  
 Gross area per student, 95  
 Gross floor area of building, 30, 57, 87-88  
 Group control, 101  
   average unit cost of equipment under, 38, 83, 89  
   conditions for, 101  
   unit measure of equipment under, 38, 83  
 Gymnasium, 34, 70

## H

Hand tools, 37, 80  
 Handball court, 25, 43  
 Handbooks in the SERR Series, 2  
 Handicapped  
   accessibility of instruction locations to, 30, 58  
   availability of building entrances for, 30, 58  
   availability of toilet facilities for the, 30, 58  
 Health-care space, 34, 70  
 Heating  
   medium, 31, 60  
   primary energy source for, 31, 60  
   source, location of, 30, 59  
   system, capacity of, 31, 60, 90  
   system, type of, 30, 59  
   system, type of standby, 31, 60  
 Heavy construction machinery, 37, 80  
 Higher education, property used in, 1  
 Higher Education Facilities Inventory and Classification Manual, 1  
 Home economics (family and consumer education) space, 33, 68  
 Homemaking equipment 36, 68  
 Horticulture/aboriculture area, 25, 44  
 How to use Handbook IIIR, 5

Ice rink, 25, 44  
 Improvements to sites — see Site Improvement  
 Improving communications, 5  
 Individual control, 100  
 Industrial arts  
   equipment, 36, 78  
   space, 33, 68  
 Information  
   for planning and decisionmaking in education, the  
   need for property, 1  
   systems property, 1

Instructional  
   device, 36, 77  
   equipment, 36, 77  
 Insurance planning and claims support, 13  
 Insured value  
   of building, 29, 54  
   of building contents, 29, 54  
   of equipment, 38, 83  
 Intermediate administrative unit — see Intermediate Education Agency  
 Intermediate Education Agency, 7, 104-105  
 Inventory, 105  
   as the basis for a property information system, 101  
   deciding what items to, 100  
   information, 11  
   list, 11, 15  
   management, 12  
   process, annual, 12  
   records on supplies and equipment, 99-101

## K

Kindergarten space, 34, 68  
 Kits, multi-media, 37, 79

## L

LEA — see Local Education Agency  
 Learning resources space, 34, 69  
 Learning resources space, total floor area of, 30, 58, 88  
 Lease, annual cost of, 92  
 Legal services, cost of, 92  
 Legislation, developing bases for, 13  
 Limitations of Handbook IIIR, 8-9  
 Linkages, 17-18  
 List of supplies and equipment, 97-98  
 Little or no control, 101  
 Local basic administrative unit, 7, 105  
 Local Education Agency (LEA), 7, 105  
 Local school district — see Local Education Agency  
 Location  
   building, 27, 49  
   control, 12  
   of cooling source, 31, 60  
   of equipment, physical, 37, 81  
   of heating source, 30, 59  
   site, 24, 41

## M

Machinery  
   and apparatus, 37, 79  
   heavy construction, 37, 80  
 Maintenance, 105  
   and repair shop, 34, 70

## information

building repair and, 32, 64  
 equipment repair and, 38-39, 84  
 site, 26, 47

management, 12  
 schedule, 38, 84  
 scheduling system, 75

Major equipment items,

Make or brand, 37, 81

Manufacturer name or number, 37, 81

## Market value

method of estimating, 26, 28, 38, 46, 54, 83  
 of building, 28, 54, 94  
 of equipment, 38, 83, 94  
 of site, 25, 46, 94

## Materials

audiorecording, 36, 78  
 computer, 36, 79  
 electronics display, 36, 79  
 in structural system, 30, 56-57  
 printed/pictorial, 36, 79  
 projected and magnified, 36, 79  
 recorded instructional, 36, 78-79  
 three-dimensional, 37, 79

Mathematics laboratory, 34, 68

Measures relating to school property, 87-95

Mechanical space, 34, 71

Media-based instructional laboratory, 34, 68

## Method

of building

acquisition, 28, 53  
 disposition, 33, 65

of equipment

acquisition, 37-38, 82  
 disposition, 39, 85

of estimating market value

(building), 28, 54  
 (equipment), 38, 83  
 (site), 26, 46

of estimating replacement cost

(building), 28, 54  
 (equipment), 38, 83

of site

acquisition, 25, 45, 46  
 disposition, 26, 48

Minor equipment items,

Miscellaneous, cost of building, 91

Mobility of building, 30, 57

Model number, 37, 81

## Motion picture

studio, 34, 70

studio (instructional), 34, 69

Movable equipment, 6, 76, 99

Multi-media kits, 37, 79

Multiple-purpose space, 34, 69

Multiple-purpose space, support space, and other assign-  
 able space, total floor area of, 30, 58

## Multipurpose

court, 25, 43

field, 24, 43

## Music

equipment, 36, 78

space, 34, 68

## N

Name of general contractor, 28, 53

National Center for Education Statistics, 2

Nature of site improvement, 26, 46-47

## Net proceeds from

building disposition, 33, 65

equipment disposition, 39, 85

site disposition, 26, 48

New or used at time of acquisition, 37, 82

Nonassignable space, 34, 71

Nonexpendable, 98

## Number

building, 26, 49

equipment tag, 36, 76

of fixed-student stations, 35, 72

of stories (floors), 30, 58

of structures or special areas of given type, 25, 45

of units, equipment under group control, 38, 83

site, 24, 41

site addition, 24, 41

space, 33, 67

## O

Obstacle course, 25, 44

Office, 34, 70-71

Operating, 12

Operating budget, 12

Operational unit, 105

name, school or other, 26, 49

number, school or other, 27, 49

Organizational responsibility for equipment, 75, 37, 81

Original document files, 15

Outdoor classroom, 44

Outlay, capital, 103

## Ownership

of building, 28, 52

of equipment, 37, 81

of site, 24, 42

## P

## Parking

areas off site, capacity of available, 24, 43, 90

areas on site, capacity of paved, 24, 42, 90

areas on site, capacity of unpaved, 24, 42-43, 90

Parochial schools, 7

Participant capacity of structure(s) or special area(s)

(off site), 25, 45

(on site), 25, 45

Paved playground, 25, 43

Per square foot cost of building acquisition, 95

Per student cost of building acquisition, 95

Personal property, 105

Photographic device, 36, 77

## Physical

characteristics of building, 29-30, 55-59

display device, 36, 77

education equipment, 36, 78

location of equipment, 37, 81

Planetarium, 34, 68-69  
 Planning, 12, 105  
 Planning and decisionmaking in education, the need for  
   property information for, 1  
 Policy, making administrative, 13  
 Preschool playground, 25, 44  
 Primary energy source  
   for cooling, 31, 60-61  
   for heat, 31, 60  
 Principal  
   use of site, 24, 42  
   use of building, 27, 51  
 Printed/pictorial materials, 36, 79  
 Private schools, 7  
 Program, 105  
 Program costing, 12  
 Projected  
   and magnified display device, 36, 77  
   and magnified materials, 36, 79  
 Projection room, 34, 71  
 Property, 6, 105  
   accounting, 11  
     computers in, 11, 14  
     manuals, State-level, 8  
     methods and procedures, 9  
     purpose of, 11  
     records as support for financial accounting records,  
       18-19  
     system, 30, 11-12, 14  
       developing a, 5, 13-14  
       selecting data items for a, 7  
       for smaller LEA's, 8  
       types of, 12  
   data, 105  
   files, 15  
   information (data), 105  
     collecting, 11  
     files, 14-18  
     for planning and decisionmaking in education, the  
       need for, 1  
     systems, 1  
       basic, 7  
       inventory is the basis for, 100  
       sophisticated uses of, 12-13  
       using, 11  
   personal, 105  
   real, 6, 105  
   records, 11, 105  
   terms relating to, 6  
   used in higher education, 1  
 Purchasing control, 12  
 Purpose of property accounting, 11  
 Purposes of Handbook III, Revised, 1, 3

## R

Radio  
   station (instructional), 34, 69  
   studio, 34, 71  
 Ratios, 95  
 Real estate, 6, 105  
 Real property, 6, 105

Reason  
   for building disposition, 33, 64-65  
   for equipment disposition, 39, 84-85  
   for site disposition, 26, 47-48  
 Receiving fund  
   for building disposition proceeds, 33, 65  
   for equipment disposition proceeds, 39, 85  
   for site disposition proceeds, 26, 48  
 Record, property, 105  
 Recorded instructional materials, 36, 78-79  
 Reference number, data item, 22  
 Regional education centers, 7  
 Regular instructional space, 33, 67  
   total floor area of, 30, 57, 88  
 Rehabilitation of a building, 105-106  
 Remodeling, 33, 64, 106  
 Renovation, 33, 64, 106  
 Repair and maintenance information  
   building, 32, 64  
   equipment, 38-39, 84  
 Repairs, 106  
 Replacement cost  
   of building, 28, 54, 92-93  
   of equipment, 38, 83, 93  
 Reporting, 12  
 Residential space, 34, 71  
 "Resolution on Data Standards", Council of Chief State  
   School Officers, 2-3  
 Responsible individual, 37, 82  
 Rifle/shooting range, 25, 44  
 Roof  
   deck, 29, 56  
   framing, 29, 56  
   membrane, 29, 56  
 Room, 66, 94  
 Running track, 25, 44

## S

Safety  
   and security systems, 32, 63  
   planning and evaluation, 12  
 School, 48-49  
   district, local — see Local Education Agency  
   or other operational unit name, 26, 49  
   or other operational unit number, 27, 49  
   system, 106  
   plant, 106  
 Science laboratory, 34, 69  
 Scientific laboratory equipment, 36, 78  
 SEA — see State Education Agency  
 Security systems, safety and, 32, 63  
 Selecting data items for a property accounting system, 7  
 Serial number, 37, 81  
 Significant value, 98, 99  
 Site, 24-26, 41-48  
   acquisition  
     cost of, 25, 46, 93  
     date of, 25, 46  
     method of, 25, 45-46  
     source of funds for, 25, 46  
   addition number, 24, 41  
   additions, 24, 41

- area of, 24, 42, 88
- capacity
  - of available parking areas off, 24, 43, 90
  - of paved parking areas on, 24, 42, 90
  - of unpaved parking areas on, 24, 42-43, 90
- cost
  - of acquisition, 25, 46, 93
  - of improvement, 26, 47, 93-94
  - of lease; annual, 25, 46
  - of maintenance, 94
  - of maintenance or other work, 26, 47
- disposed, area of, 26, 47
- disposition,
  - date of, 26, 48
  - method of, 26, 48
  - net proceeds from, 26, 48
  - proceeds, receiving fund for, 26, 48
  - reason for, 26, 47-48
- improvement, 6, 93-94
  - cost of, 26, 47, 93-94
  - date of, 26, 47
  - nature of, 26, 46-47
- lease,
  - annual cost of, 25, 46
  - term of, 25, 46
- location, 24, 41
- maintenance
  - cost of, 26, 47, 94
  - or other work completed, date, 26, 47
  - or other work, cost of, 26, 47
  - or other work done, explanation of, 26, 47
- market value, 25, 46, 94
- name, 24, 41
- number, 24, 41
- ownership of, 24, 42
- principal use of, 24, 42
- selection, 12
- type
  - of structure (excluding building) or special area off, 25, 45
  - of structure (excluding building) or special area on, 24-25, 43-44
- Site-related data items, 48
- Sites, 6
  - improvements to, 6, 93-94
- Soccer field, 24, 43
- Sound
  - studio, 34, 71
  - studio (instructional), 34, 69
- Source
  - of electrical supply for building, 32, 61
  - of funds
    - for building acquisition, 28, 54
    - for building modification, 33, 64
    - for equipment acquisition, 38, 83
    - for site acquisition, 25, 46
  - of water for building, 31, 61
- Space, 33-36, 67-75
  - assignable, 33, 67-68, 74
  - athletic/physical education, 33, 68
  - business education, 33, 68
  - capacity of a student, 89-90
  - circulation, 34, 71
  - computer/data-processing, 34, 70
  - computer/data-processing (instructional), 34, 69
  - custodial, 34, 71
  - dimensions, 33, 67, 94
  - family and consumer education (home economics), 33, 68
  - floor area
    - of a, 33, 67, 89
    - of learning resources, 30, 58, 88
    - of regular instructional, 30, 57, 88
    - of special instruction, 30, 58, 89
  - for exceptional children, special instruction, 34, 69
  - health-care, 34, 70
  - industrial arts, 33, 68
  - kindergarten, 34, 68
  - learning resources, 31, 34, 58, 69, 88
  - mechanical, 34, 71
  - multiple-purpose, 34, 69
  - music, 34, 68
  - needs analysis, 12
  - nonassignable, 34, 71
  - number, 33, 67
  - regular instructional, 30, 33, 57, 67, 88
  - residential, 34, 71
  - special instructional, 30, 33, 58, 67-68, 89
  - storage, 34, 71
  - structural, 34, 71
  - student capacity of a, 35, 72, 89-90
  - support, 34, 70
  - type of, 33, 67
  - vehicle storage, 34, 71-71
- Space-related data items, 74-75
- Special
  - deed restrictions, 24, 42
  - education cooperatives, 7
  - instructional space, 33, 67-68
  - instructional space for exceptional children, 34, 69
  - instructional space, total floor area, 30, 58, 89
- Spectator capacity of structure(s) or special area(s)
  - (off site), 25, 45
  - (on site), 25, 45
- Standard net assignable, area, 89
- Standardization, 87
- Standardized terminology, 2
- State, 106
  - board of education, 7, 106
  - department of education, 7, 106
  - Education Agency (SEA), 7, 106
  - education authority, 7, 106
  - education commission, 7
  - Educational Records and Report Series, 2
- State-level property accounting manuals, 8
- Statistics, education, 2
- Storage space, 34, 71
- Stories (floors), number of, 30, 58
- Story, 94-95
- Structural space, 34, 71
- Student capacity
  - of a space, 35, 72, 89-90
  - of a building, 28, 52, 89
- Student, gross area per, 95
- Student stations, number of fixed, 35, 72
- Subject-matter-related device, 36, 78

## Supplies, 6

- and equipment, distinguishing between, 98-99
- and equipment, inventory records on, 99-101
- and equipment, list of, 97-98
- criteria for identifying, 98-99

## Support

- space, 34, 70-71
- space, and other assignable space, total floor area of multiple-purpose space, 30, 58

## System

- property accounting, 7, 8, 11-12, 13-14
- property information, 1, 7, 11, 12-13, 100

## Systems analysis, 106

## Swimming pool, 25, 44

## T

## Teaching station, 106

## Television

- studio, 34, 71
- studio (instructional), 34, 69

## Tennis court, 25, 43

## Term

- of building lease, 28, 53
- of equipment lease, 38, 82
- of site lease, 25, 46

## Terms relating to property, 6

## Three-dimensional materials, 37, 79

## Tools, hand, 37, 80

## Topics covered in the handbook, major, 5-6

## Total

- assignable floor area of building, 30, 57, 88
- floor area
  - of learning resources space, 30, 58, 88
  - of multiple-purpose space, support space, and other assignable space, 30, 58
  - of regular instructional space, 30, 57, 88
  - of special instructional space, 30, 58

## Track and field area, 25, 44

## Type

- of adjunct, 36, 74
- of building design, 27, 49-51
- of communication systems, 32, 62
- of emergency electrical supply, 32, 62
- of heating system, 30, 59

## of lighting, 35, 73

## of space, 33-34, 67-71

## of standby heating system, 31, 60

## of structural system, 29-30, 56

## of structure (excluding building) or special area off site, 25, 45

## of structure (excluding building) or special area on site, 24-25, 43-44

## of ventilation, 31, 61

## of wall finish, 35, 73

## Types of education agencies, 7

## Types of property accounting systems, 12

## U

## Uniform information, 2

## Unit control, 100

## Unit of measure, equipment under group control, 38, 83

## Unpaved playground, 25, 44

## Use

## of building, principal, 27, 51

## of property information, 12-13

## of site, principal, 24, 42

## of the handbook, 5

## Users of the handbook, 5

## Using property information, 11

## Utilization scheduling and monitoring, 12

## V

## Value, significant, 98, 99

## Vehicles, 37, 80, 85

## Vehicle-storage space, 34, 71

## Vendor name or number, 37, 81

## Volleyball court, 24, 43

## Volume of building, architectural, 95

## W

## Wading pool, 25, 44

## Wall flexibility, 35, 72